

Public Accounts

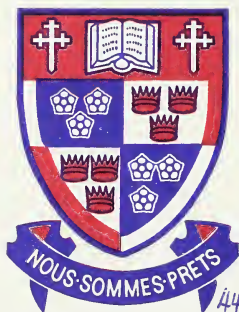
Volume 2, 1997-98



BRITISH
COLUMBIA



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Public Accounts

Volume 2

Financial Statements and
Schedules of the
Consolidated Revenue Fund

For the Fiscal Year Ended
March 31, 1998



BRITISH
COLUMBIA

Ministry of Finance and
Corporate Relations
Office of the Comptroller General

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*September 30, 1998
Victoria, British Columbia*

Lieutenant Governor of the Province of British Columbia.

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1998.

JOY K. MACPHAIL
*Minister of Finance
and Corporate Relations*

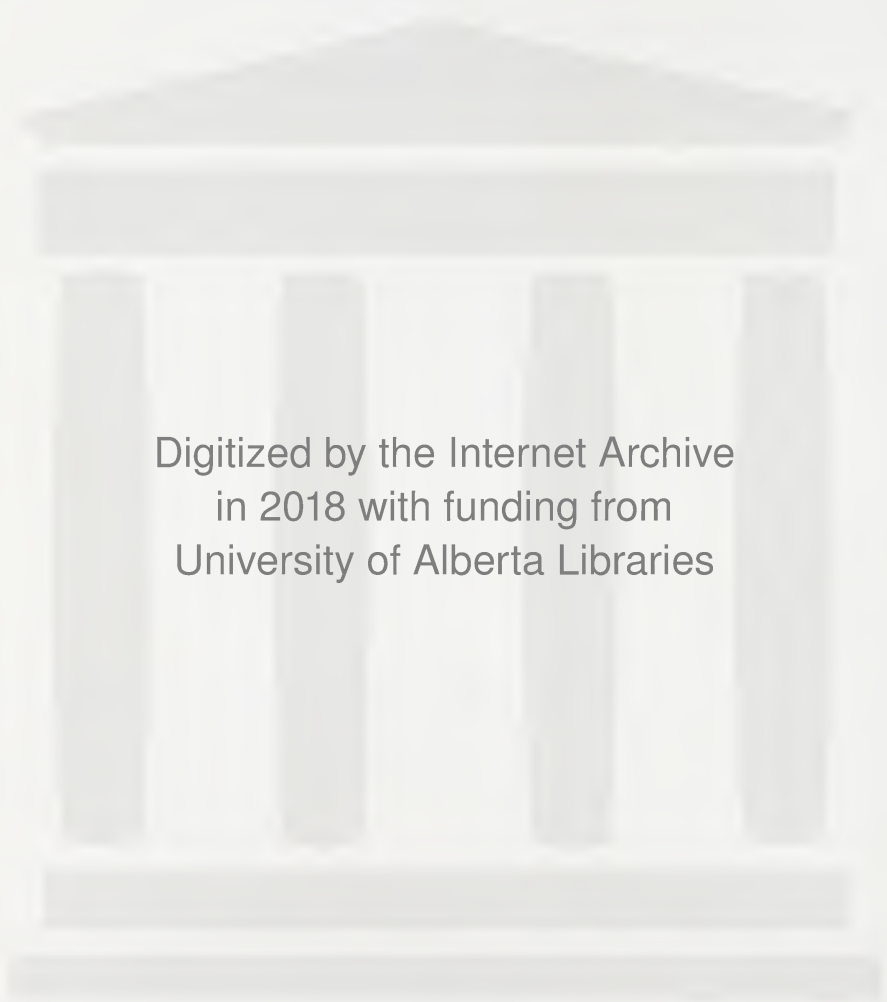
*Ministry of Finance
and Corporate Relations
Victoria, British Columbia
September 30, 1998*

*The Honourable JOY K. MACPHAIL
Minister of Finance and Corporate Relations*

I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1998.

Respectfully submitted,

ARN VAN IERSEL
Comptroller General



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(A table of contents is provided at the beginning of each section)

The Detailed Schedules of Payments, formerly contained in Section D of Volume 2, and Other Government Financial Statements and Information, formerly contained in Volume 3, are no longer printed. This information is available on the Ministry of Finance and Corporate Relations' web site at <http://www.fin.gov.bc.ca>.

There is one other volume of the Public Accounts, entitled: Volume 1—Annual Report.

Public Accounts Content

The Public Accounts are divided into two volumes as follows:

Volume 1—Annual Report

- *Overview*—provides a written commentary on the numbers reported in the Summary Financial Statements plus additional information on the financial performance of the government.
- *Summary Financial Statements*—these statements have been prepared to disclose the economic impact of the government's activities. They aggregate the Consolidated Revenue Fund and government organizations and enterprises.
- *Additional Information (Unaudited)*—these schedules provide additional information on the results of the Health and Education Sectors adding amounts not contained within the Summary Financial Statements to incorporate activities of organizations that are primarily accountable to locally selected boards.

Volume 2

- *Consolidated Revenue Fund Financial Statements*—these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund with funds earmarked for specific purposes, Special Funds.
- *Supplementary Schedules to the Financial Statements (Unaudited)*—this section contains schedules which support the information presented in the province's Consolidated Revenue Fund Financial Statements, including details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Accounts and Special Funds transactions.

This publication is available on the Internet at: <http://www.fin.gov.bc.ca>.

Supplementary Information Available

The following information is also available on the Internet at: <http://www.fin.gov.bc.ca>.

- *Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Summary of Financial Statements of Government Organizations and Enterprises*—this section contains summaries of the latest audited financial statements of government organizations and enterprises. A summary of financial information for other entities subject to the *Financial Information Act* is incorporated in Section G of this volume.
- *Trust Funds Financial Statements*—this section contains the latest audited financial statements of the pension, superannuation and long-term disability funds administered by the government. A summary of financial information for trust funds is included in this section.
- *Summary of Audited Financial Statements of Public Bodies Reporting under the Financial Information Act*—this section contains a summary of the financial statements of public bodies reporting under the *Financial Information Act* (R.S.B.C. 1996, chapter 140, Sec. 2).

Consolidated Revenue Fund Financial Statements as at March 31, 1998

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Report of the Auditor General
of British Columbia

**CONSOLIDATED REVENUE FUND
PROVINCE OF BRITISH COLUMBIA**

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

These fund statements are prepared to compare the actual operating results of the Consolidated Revenue Fund with the estimates of revenue and expense as presented by the annual Estimates and Budget of the government for the 1997/98 fiscal year. As with the annual Estimates, these fund statements do not include many of the significant financial activities of the Province which occur outside the Consolidated Revenue Fund. These additional activities occur in organizations and enterprises for which the government is responsible and which are to be included, along with the Consolidated Revenue Fund, in the Province's Summary Financial Statements.

To understand and assess the government's management of public financial affairs and resources as a whole, readers should refer to the Province's Summary Financial Statements.

I have audited the balance sheet of the *Consolidated Revenue Fund of the Province of British Columbia* as at March 31, 1998 and the statements of operations and of changes in cash and temporary investments for the year then ended. These fund statements are the responsibility of the government. My responsibility is to express an opinion on these fund statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. In the conduct of my audit, I have received all the information and explanations I have required.

Reservation

The government has recorded as assets of the Consolidated Revenue Fund the amounts described in the balance sheet as "Loans for the purchase of assets, recoverable through future appropriations." As these loans to public sector organizations will only be repaid if the government provides those organizations with the funds to do so, they should be accounted for as expense of the Consolidated Revenue Fund of the period in which each loan was incurred. Similarly, the debt of government organizations guaranteed by the Province, the repayment of which depends on future appropriations, should be accounted for as a direct liability of the Consolidated Revenue Fund.

Had the above-noted loans been expensed and guaranteed debt been recorded as a direct liability of the Consolidated Revenue Fund, the net deficiency as at March 31, 1998 would increase by \$6,309 million to \$18,782 million (by \$6,198 million to \$18,519 million for 1997), liabilities as at March 31, 1998 would increase by \$555 million to \$34,738 million (by \$702 million to \$33,695 million for 1997), and net operating expense for the year ended March 31, 1998 would increase by \$111 million to \$263 million (by \$306 million to \$643 million for 1997).

Opinion

I report in accordance with Section 10 of the Auditor General Act RSBC 1996 chapter 23. In my opinion, except for the effects of not expensing the loans and not recording the guaranteed debt, as referred to in the preceding reservation paragraphs above, these fund statements present fairly, in all material respects, the financial position of the *Consolidated Revenue Fund of the Province of British Columbia* as at March 31, 1998, and the results of its operations and the changes in its cash and temporary investments for the year then ended, in accordance with the stated accounting policies as set out in note 1 to these fund statements applied on a basis consistent with the prior year.



Victoria, British Columbia
July 3, 1998



Statement of Responsibility for the Consolidated Revenue Fund Financial Statements of the Province of British Columbia

Responsibility for the integrity and objectivity of these financial statements of the Province of British Columbia rests with the government. The financial statements are prepared by the Comptroller General under the direction of the Treasury Board, pursuant to section 10 of the *Financial Administration Act*, in accordance with the government's stated accounting policies. The fiscal year of the government is from April 1 to March 31 of the following year.

To fulfill its accounting and reporting responsibilities, the government maintains systems of financial management and internal control which give due consideration to costs, benefits and risks. These systems are designed to provide reasonable assurance that transactions are properly authorized by the Legislative Assembly, are executed in accordance with prescribed regulations and are properly recorded. This is done to maintain accountability of public money and safeguard the assets and properties of the Province of British Columbia under government administration. The Comptroller General of British Columbia maintains the accounts of British Columbia, a centralized record of the government's financial transactions, and obtains additional information as required from ministries, agencies and Crown corporations to meet accounting and reporting requirements.

The Auditor General of British Columbia provides an independent opinion on the financial statements prepared by the government. The duties of the Auditor General in that respect are contained in section 10 of the *Auditor General Act*.

Annually, the financial statements are tabled in the Legislature as part of the Public Accounts, and are referred to the Standing Committee on Public Accounts of the Legislative Assembly. The Standing Committee on Public Accounts reports to the Legislative Assembly on the results of its examination together with any recommendations it may have with respect to the financial statements and accompanying audit opinions.

Approved on behalf of the Government of the Province of British Columbia:

A handwritten signature in black ink, reading "Joy K MacPhail". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

JOY K. MACPHAIL
Chair, Treasury Board

Consolidated Revenue Fund Balance Sheet as at March 31, 1998

	Note	In Millions	
		1998	1997
Assets		\$	\$
Cash and temporary investments	3	373	83
Warehouse Program investments	4	212	100
Accounts receivable	5	2,445	2,756
Inventories	6	41	41
Due from other governments	7	203	142
Investments in and amounts due from Crown corporations and agencies	8	1,033	885
Loans and advances	9	85	102
Other investments	10	223	185
Loans for purchase of assets, recoverable from agencies	11	10,750	10,333
Other assets	12	187	179
Loans for purchase of assets, recoverable through future appropriations	13	5,754	5,496
Tangible capital assets	14	404	370
		21,710	20,672
Liabilities and Net Equity			
Accounts payable and accrued liabilities	15	2,185	2,215
Due to other governments	16	224	203
Due to Crown corporations, agencies and funds	17	333	315
Deferred revenue	18	462	436
Unfunded pension liabilities	19	2,788	2,863
Public debt, used for Warehouse Program investments	20	212	100
Public debt, used for government operating purposes	21	11,474	11,031
Public debt, used for loans under the Fiscal Agency Loan Program	22	16,505	15,830
		34,183	32,993
Net equity (deficiency)	23	(12,473)	(12,321)
		21,710	20,672
Net liabilities	24		
Contingencies and commitments	25		

The accompanying notes and supplementary statements are an integral part of these financial statements.

Prepared in accordance with the requirements of Section 10 of the *Financial Administration Act*.


ARIN VAN IERSEL
Comptroller General

Consolidated Revenue Fund Statement of Operations for the Fiscal Year Ended March 31, 1998

	In Millions		1997
	1998		
	Estimated \$	Actual \$	Actual \$
Revenue			
Taxation.....	13,046	13,329	13,238
Natural resources	2,572	2,680	2,671
Fees and licences	1,560	1,500	1,482
Investment earnings	121	117	133
Miscellaneous	353	228	212
Asset disposition	120	0	0
Contributions from government organizations and enterprises	1,451	1,304	1,148
Contributions from the federal government.....	1,779	1,836	1,955
Gross revenue	21,002	20,994	20,839
Less:			
Transfers to British Columbia Transit.....	(84)	(87)	(82)
Transfers to BC Transportation Financing Authority	(120)	(119)	(63)
Transfers to Forest Renewal BC	(495)	(483)	(485)
Transfers to Tourism British Columbia.....	(17)	(20)	0
Net revenue	20,286	20,285	20,209
Expense			
Health.....	7,297	7,271	7,062
Social services.....	2,978	3,090	3,019
Education.....	5,836	5,774	5,758
Protection of persons and property	1,035	1,031	1,099
Transportation.....	805	790	862
Natural resources and economic development	868	866	1,041
Other	498	480	513
General government	249	232	241
Debt servicing ¹	905	903	951
Total operating expense (Note 26)	20,471	20,437	20,546
Net Operating Revenue (Expense) for the Year	(185)	(152)	(337)

¹Debt servicing does not include interest of \$1,357 million (1997: \$1,289 million) on borrowings under the Fiscal Agency Loan Program, interest of \$9 million (1997: \$8 million) on borrowings under the Warehouse Program, interest of \$17 million (1997: \$18 million) under the Matched Book Program and interest of \$5 million (1997: \$10 million) on the hedging of borrowings guaranteed by the province. These amounts are not included as the interest expense and recovery are offsetting.

The accompanying notes and supplementary statements are an integral part of these financial statements.

Consolidated Revenue Fund

Statement of Changes in Cash and Temporary Investments

for the Fiscal Year Ended March 31, 1998

	In Millions			1997
	1998			
	Receipts \$	Disbursements \$	Net \$	Net \$
Operating Transactions				
Net operating (expense) for the year			(152)	(337)
Non-cash items included in net expense:				
Amortization of tangible capital assets			94	69
Transfer of capital assets from British Columbia Systems Corporation			(22)	0
Amortization of Public Debt deferred revenues and deferred charges			17	23
Concessionary loans adjustments increases (decreases)			10	(2)
Valuation adjustments			41	40
Accounts receivable decreases (increases)			291	(146)
Due from other governments decreases (increases)			(61)	10
Due from Crown corporations (increases)			(103)	(130)
Accounts payable increases (decreases)			(30)	20
Due to other governments increases (decreases)			21	(24)
Due to Crown corporations increases (decreases)			17	(3)
Unfunded pension liabilities (decreases)			(74)	(26)
Items applicable to future operations increases			43	18
Cash derived from (used for) operations			92	(488)
Investment Transactions				
Tangible capital assets (acquisitions)	9	114	(105)	(101)
Loans and advances (issues)	32	35	(3)	(25)
Other investments (increases)	13	52	(39)	(33)
(Investments in) Crown corporations	1	56	(55)	(89)
Cash (used for) investments	55	257	(202)	(248)
Total financial (requirements)			(110)	(736)
Financing Transactions¹				
Public Debt increases	18,980	17,835	1,145	1,044
Derived from (used for) Warehouse Program investments	(646)	(534)	(112)	795
(Used for) Fiscal Agency Loan Program	(11,995)	(11,362)	(633)	(1,081)
Cash derived from financing	6,339	5,939	400	758
Increase in cash and temporary investments			290	22
Balance—beginning of year			83	61
Balance—end of year			373	83

¹Financing transaction receipts are from debt issues and disbursements are for debt repayments.

The accompanying notes and supplementary statements are an integral part of these financial statements.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General Fund and the Natural Resource Community Fund (Special Fund) which combined are known as the Consolidated Revenue Fund. Separate Summary Financial Statements of the government are prepared which include the financial activities of the Consolidated Revenue Fund and government organizations and enterprises. (See Summary Financial Statements in Volume 1 of the Public Accounts.)

For purposes of these financial statements, the General Fund and any Special Funds of the government are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund—includes all transactions and balances of the government not otherwise earmarked by legislative action, including those of the Queen's Printer and the Purchasing Commission, special accounts and other statutory spending authorities; and
- Special Fund(s)—amounts set aside from the General Fund by special disposition of the Legislature.

(b) PRINCIPLES OF COMBINATION

The accounts of the General Fund are combined with the Special Fund after adjusting to conform with the accounting policies described below. Inter-fund revenue and expense transactions are eliminated upon combination.

(c) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The government's Consolidated Revenue Fund Financial Statements are prepared in accordance with the accounting policies described below, and on a basis consistent with that of the preceding year, except for the changes as stated at the end of this note.

Basis of Accounting

The annual Estimates and Budget of the government for fiscal 1997/98 were prepared on the expense basis. On the expense basis, tangible capital assets acquired are reported on the Balance Sheet and the cost is amortized on the Statement of Operations over the useful life of the assets. Current year operating costs, therefore, include the relevant amortization expense for capitalized assets held during the fiscal year.

The accrual basis of accounting is used, which is specifically expressed as follows:

Revenue

All revenues are recorded on an accrual basis except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable. The exception is corporation income tax, which is recorded on a cash basis. Revenues from government enterprises are recognized when cash transfers are received or when dividends are declared. Designated revenues collected for British Columbia Transit, BC Transportation Financing Authority, Forest Renewal BC and Tourism British Columbia are included in gross revenues and then deducted as transfers to these agencies to determine net revenue.

Tax credits/offsets are accrued on the same basis as the associated tax revenues. Commissions expense and bad debts expense relating to revenue generated accounts receivable are recorded as revenue offsets.

Expenses

The cost of all goods and services received during the year is recorded as expenses of the province.

Grants (which include forgivable loans) are recorded when disbursement of the funds has been authorized. Contributions are recorded at the earlier of:

- (i) the date payment has been authorized or
- (ii) the date on which performance conditions are achieved by the recipient under provisions of a statute, contract or agreement.

Authorized contributions relating to retroactive wage settlements are recorded as expenses of the period during which the services were provided.

Recoveries of expense may be recorded as a credit to expenses when:

- (i) they can be specifically identified with the expense transactions and payment has actually been made from an appropriation
- (ii) provision for them has been approved through the Estimates, and
- (iii) the expenses to which they relate were incurred in the same fiscal year.

Acquisitions of capitalized tangible capital assets are recorded as assets and the cost is amortized over the useful life of the assets. Tangible assets acquired, not a part of a capitalized class of assets, are expensed in the year of acquisition.

Assets

Assets are economic resources controlled by government as a result of past transactions and events from which future economic benefits may be obtained.

Assets have three essential characteristics:

- (i) they embody a future benefit that involves a capacity, singly or in combination with other assets, to provide future net cash flows, or to provide services
- (ii) the government can control access to the benefit
- (iii) the transaction or event giving rise to the government's right to, or control of, the benefit has already occurred.

Assets are recorded to the extent that they represent cash and claims upon outside parties, items held for resale to outside parties, a prepaid expense, deferred charge or tangible capital assets acquired as a result of events and transactions prior to the year-end.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

1. Significant Accounting Policies—Continued

In September 1995, Treasury Board approved a policy to proceed on the capitalization of tangible capital assets using a phased-in or "step-by-step" approach. The approved process is to capitalize and amortize those classes of assets for which estimated or actual values can be readily ascertained. The Ministry of Finance and Corporate Relations and the Office of the Auditor General have agreed on the proposed schedule for future capitalization of asset classes. For fiscal 1997/98, the additions include parkland and freshwater ferries and related infrastructure. The process of establishing the completeness and reasonableness of the records and proceeding with the capitalization of additional classes of assets is ongoing.

Gains arising from the initial valuation and capitalization of the existing tangible capital assets are accounted for as a component of accumulated equity.

Tangible capital assets are physical assets that are acquired, constructed or developed and:

- (i) are held for use in the production or supply of goods and services
- (ii) have useful lives extending beyond an accounting period and are intended to be used on a continuing basis
- (iii) are not intended for sale in the ordinary course of operations.

Liabilities

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end, including: probable losses on loan guarantees issued by the government; contingent liabilities when it is likely a liability exists and the amount of the liability can be reasonably determined on an individual or portfolio basis; and, unfunded pension liabilities.

Foreign Currency Translation

Monetary assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end. Foreign currency transactions are translated at the exchange rate prevailing at the date of the transaction unless hedged by forward contracts that specify the rate of exchange. Adjustments to revenue or expense transactions arising as a result of foreign currency translation are credited or charged to operations at the time the adjustments arise. Unrealized foreign currency gains and losses on long-term, fixed-term monetary assets and liabilities are reported as deferred charges and amortized over the remaining terms of the related items on a straight-line basis. Non-monetary assets and liabilities are translated at historical rates of exchange.

Derivative Financial Instruments

The province is a party to financial instruments with off-balance sheet risk due to fluctuations in foreign currency exchange rates, interest rate fluctuations and counterparty default on financial obligations. Off-balance sheet position data is given in the form of nominal principal amounts outstanding. Amounts paid and received under swaps are recognized and offset against the related interest expense. Gains and losses on terminated derivative contracts are deferred and amortized over the lesser of the remaining term of the contract or the related debt.

Concessionary Loans and Mortgages

Loans and mortgages that are made at a rate of interest below the government's borrowing rate for an equivalent term are considered concessionary. Concessionary loans and mortgages are recorded at their net present value (net of grant component) less any provision required for doubtful collection. Present value discounts are recorded as grant expenses. Principal repayments of concessionary loans and mortgages will be applied to the reduced loan or mortgage balance (net present value) and then recorded as revenue (recovery of a grant) when received.

Valuation Allowances

Valuation allowances, such as provisions for doubtful accounts on revenue-related accounts receivable will be reported as revenue offsets. Provisions for doubtful accounts, other than those related to revenue, and provisions for reduction in value of investments, are included as expenses on the Statement of Operations. Corporation income tax, personal income tax and property tax are recorded net of tax credits and adjustments that are based on revised assessments of actual tax revenue of previous taxation years. Tax credits and adjustments are not considered valuation allowances.

SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end.

Temporary investments include short-term investments recorded at the lower of cost or market value. Temporary investments consist mainly of units in the Province of British Columbia Pooled Investment Portfolio money market funds. Units are carried at the lower of cost of acquisition adjusted by income attributed to the units, or market value.

Warehouse Program Investments

Warehouse Program investments include investments held within the Warehouse Borrowing Program. Temporary investments within this program are short-term investments recorded at the lower of cost or market value.

Accounts Receivable

All amounts receivable (including any trade receivables from government organizations and enterprises) at the year-end for work performed, goods supplied and/or services rendered are recorded as revenue or recoveries of the fiscal year. Valuation allowances are provided where collectibility is considered doubtful.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

1. Significant Accounting Policies—Continued

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Property consists of land which has been purchased, or for which development costs have been incurred, that is held for ultimate re-sale or lease to outside parties. It is recorded at the lower of cost or net realizable value.

Due from Other Governments

Amounts due from other governments include loans and advances outstanding at the year-end.

Investments In and Amounts Due from Crown Corporations and Agencies

Investments in and amounts due represent long-term investments and amounts due, other than trade receivables, and are recorded at cost unless significant prolonged impairment in value has occurred, in which case they are written down to recognize this loss in value. If, in periods subsequent to recognizing this impairment, the value of the investment is restored, the investment is written up to the lesser of restored value or original cost.

Loans and Advances

Loans and advances are recorded at cost less adjustment for any prolonged impairment in value. Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Valuation allowances are made when collectibility is considered doubtful.

Other Investments

Other investments are recorded at the lower of cost of acquisition adjusted by attributed income, or market value.

Fiscal Agency Loan Program

Fiscal Agency Loan Program consists of loans made to government bodies, and cash and temporary investments set aside for the specific purpose of loaning to government bodies. Loans are recorded at maturity value less unamortized discounts and sinking fund balances. Discounts are amortized on a True Constant Yield basis.

Loans for purchase of assets, recoverable from agencies is the category used to record the loans recoverable from self-supporting government enterprises. Loans for purchase of assets, recoverable through future appropriations is used to record the loans recoverable from organizations dependent on funds provided out of government appropriations.

Other Assets

Other assets include prepaid program costs. Prepaid program costs represent expenses made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year. These costs also include inventories of operating materials held in the Purchasing Commission and Queen's Printer warehouses pending distribution in a subsequent fiscal year.

Also included in other assets are certain deferred charges.

Tangible Capital Assets

Tangible capital assets are recorded at historical cost.

Estimated cost is used to record existing tangible capital assets when actual cost is unknown.

Tangible capital asset costs include all costs directly attributable to the acquisition, construction, development or installation of the tangible capital asset.

Costs incurred which lengthen the remaining life of the related asset (replacements and betterments) are applied to the asset's accumulated amortization account.

A lease which transfers substantially all the benefits and risks incident to ownership of property to the province (capital lease) is recorded as an acquisition of a tangible capital asset and incurrence of a liability at the inception of the lease. The lesser of the present value of the minimum lease payments and the property's fair value at the beginning of the lease is recorded as the asset cost and liability at that time.

The recorded cost, less the residual value, is amortized over the estimated useful life of the assets, on a straight-line basis.

The estimated useful lives of the more common tangible capital assets are:

Buildings	40 years
Ferries and ferry landings	25 years
Vehicles	5 years
Mainframe and Mini Computer hardware and software	5 years
Micro Computer hardware and software	3 years

For fiscal year 1997/98 financial reporting purposes, capitalized tangible assets include only those assets which have an estimated useful life of greater than one year, and are as follows:

- (i) developed or acquired mainframe and mini computer hardware and software computer systems with a cost of \$10,000 or more
- (ii) vehicles regardless of cost
- (iii) micro computer hardware and software systems regardless of cost

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

1. Significant Accounting Policies—Continued

- (iv) buildings with a cost of \$10,000 or more
- (v) land acquired for parks regardless of cost
- (vi) freshwater ferries and related infrastructure regardless of cost
- (vii) work-in-progress on tangible capital assets listed above.

Work-in-progress consists of construction in progress on tangible capital assets. Costs of projects that are abandoned or indefinitely postponed are written-down to their estimated net realizable value and charged to operating expense in the period the abandonment or indefinite postponement occurs.

Tangible assets not capitalized in the current reporting year include: land except for park land, heritage assets, highways and highway infrastructure, tugs and barges, marine railways and dry docks, heavy machinery and equipment, dams and water management systems, forestry roads, office furniture and equipment, buildings under \$10,000, mainframe and mini computer systems under \$10,000 and work-in-progress with an estimated end cost of less than \$10,000.

Non-capitalized tangible assets are still recorded at the nominal \$1 value for expense basis reporting.

Accounts Payable and Accrued Liabilities

All amounts payable (including any trade payables to government organizations and enterprises) for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenses of the fiscal year.

Due to Other Governments

Amounts due to other governments represent liabilities incurred due to advances and loans from other governments.

Due to Crown Corporations, Agencies and Funds

Amounts due to Crown corporations, agencies and funds represent liabilities incurred, other than trade payables, which are payable in the following year.

Deferred Revenue

Deferred revenue represents amounts received or receivable prior to the year-end relating to revenue that will be earned in subsequent fiscal years.

Unfunded Pension Liabilities

Unfunded pension liabilities represent the unfunded portion of pensions to be provided to public sector employees. The percentage of the unfunded portion of certain statutory pension plans, which are funded by the province, is included. The amount is calculated using the Accrued Benefit Actuarial Cost Method. Pension fund surplus balances are not included.

Changes in the unfunded liability for pension plans which arise as a result of estimation adjustments due to experience gains and losses and changes in actuarial assumptions are amortized over the expected average remaining service life of the related employee group. Gains or losses arising as a result of plan amendments are recognized in full in the year of amendment.

Public Debt

Public debt represents direct debt obligations of the Province of British Columbia, including amounts used for government operating purposes, the Fiscal Agency Loan Program and the Warehouse Program. These obligations are recorded at principal less unamortized discounts and sinking fund balances where applicable.

The Fiscal Agency Loan Program represents debt obligations incurred for the purpose of re-lending to authorized government bodies. The amounts will then be repaid through the operations of the agencies or through amounts advanced to the agencies by the government from future appropriations.

The Warehouse Program represents debt incurred at beneficial terms to provide for anticipated future needs of government and the Fiscal Agency Loan Program. Proceeds are invested until funds are needed. Swaps may be transacted for hedging the debt issued, to ensure that funds are available at prevailing market rates of interest at the time the monies are needed.

The Matched Book Program is designed to take advantage of arbitrage opportunities available in the market where the province may borrow at a given interest rate and invest proceeds at a higher interest rate, subject to profit targets and investment quality parameters. Interest payments and interest income may be swapped to effectively lock-in the interest rate spread.

Discounts are amortized on a True Constant Yield basis. Unamortized discount on bonds called and refinanced is amortized over the remaining life of the old debt, or the life of the new debt, whichever is shorter.

When it has been determined that there are sufficient securities to satisfy scheduled interest and principal payments for a bond issue, the sinking fund assets are transferred to the province and are set aside in an irrevocable defeased trust account. The province legally assumes responsibility for all future interest and principal payments. The debt and the related securities used to extinguish the debt are removed from the province's Balance Sheet. The debt is considered extinguished for financial reporting purposes.

Guaranteed Debt

Guaranteed debt represents that debt of municipalities and other local governments, private enterprises and individuals, and debt and minority interests of provincial Crown corporations, which has been explicitly guaranteed or indemnified by the government, under the authority of a statute, as to net principal or redemption provisions. Valuation allowances are made when probable losses can be reasonably estimated.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

1. Significant Accounting Policies—Continued

A valuation allowance provision is established to provide for the probable losses on loan guarantees issued by the government. The amount of the provision is determined by the loss experience of the guarantee program and is sufficient to meet the expected payout of the guarantee to the lender. The provision is recorded as an expense in the year the guarantee is issued and is adjusted as necessary to ensure it equals the expected payout of the guarantee.

Gains and Losses on Disposal of Tangible Capital Assets

Gains and losses from the disposal of tangible capital assets (being the difference between net disposal proceeds and the net carrying value) are accounted for each year as a component of net revenue. Gains and losses on disposal of tangible capital assets are reflected in operating results since the gain or loss is, in substance, an adjustment to amortization previously charged.

Commitments

Commitments represent future obligations of the government for capital contracts and extraordinary program commitments, to the extent of contracts and agreements in place at the year-end.

1998 Change in Accounting Policy and Estimate

During the year, the province changed its accounting policy to allow bad debts expense to be offset against revenue. This is consistent with the accounting change for commissions expense as stated in the 1997/98 *Estimates*. As a result of this change, revenues and expenses are reduced by \$33 million (1997: \$21 million).

Comparatives

Certain of the comparative figures for the previous year have been restated to conform with the current year's presentation. These restatements have had no effect on the operating results or fund balances as previously reported except as specifically noted.

2. Measurement Uncertainty

Uncertainty in the determination of the amount at which an item is recognized in the financial statements is known as measurement uncertainty. Uncertainty exists whenever estimates are used because it is reasonably possible that there could be a material variance between the recognized amount and another reasonably possible amount.

Measurement uncertainty in these financial statements exists in the accruals for pension obligations, Canada Health and Social Transfer (CHST) and personal income tax, as well as for the provision for potential payout on guaranteed debt and deferred amounts receivable relating to Skeena Cellulose Inc.

The nature of the uncertainty in the pension accrual arises because actual results may differ significantly from the province's best estimates of expected results. Uncertainty related to the accrual for CHST and personal income tax arises because of the possible differences between the estimated and actual economic growth and related impact on taxes receivable. Uncertainty for amounts related to Skeena Cellulose Inc. consists of the provision for potential payout on guaranteed debt and \$18 million in deferred amounts receivable. This uncertainty arises because of volatility in pulp and lumber prices making it difficult to accurately assess the profitability of Skeena Cellulose Inc.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

3. Cash and Temporary Investments

	In Millions	
	1998	1997
	\$	\$
Cash (cheques issued in excess of funds on deposit)	(181)	(186)
Temporary investments (units in Province of British Columbia Pooled Investment Portfolios)	554	269
	<u>373</u>	<u>83</u>

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, such as the Fiscal Agency Loan Program and Warehouse Program amounts, the government's cash balances and temporary investments are held in General Fund bank and investment accounts.

4. Warehouse Program Investments

	In Millions	
	1998	1997
	\$	\$
Temporary investments	214	101
Deferred charges	2	
	<u>216</u>	<u>101</u>
Less: accrued interest payable	(4)	(1)
	<u>212</u>	<u>100</u>

5. Accounts Receivable

	In Millions	
	1998	1997
	\$	\$
Taxes receivable	1,513	1,974
Ministerial accounts receivable	707	603
Accrued interest	375	326
Crown corporations and agencies	143	109
	<u>2,738</u>	<u>3,012</u>
Less: provision for doubtful accounts	(293)	(256)
	<u>2,445</u>	<u>2,756</u>

6. Inventories

	In Millions	
	1998	1997
	\$	\$
Properties for resale	40	40
Ministerial inventories	1	1
	<u>41</u>	<u>41</u>

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

7. Due from Other Governments

	In Millions	
	1998	1997
	\$	\$
Government of Canada:		
Current.....	187	124
Long-term.....		1
Provincial governments:		
Current.....	11	12
Local governments: ¹		
Current.....	5	5
	203	142

¹Local governments are municipal units established by the provincial government. They include regional and metropolitan municipalities, cities, towns, townships, districts, rural municipalities and villages.

8. Investments in and Amounts Due from Crown Corporations and Agencies

	In Millions		
	1998		1997
	Investments \$	Amounts Due \$	Total \$
B.C. Community Financial Services Corporation	6		6
B.C. Pavilion Corporation	153		153
British Columbia Buildings Corporation			10
British Columbia Hydro and Power Authority.....		369	280
British Columbia Lottery Corporation		41	15
British Columbia Railway Company.....	258		258
Columbia Basin Trust.....	45		45
Columbia Power Corporation	152		102
Discovery Enterprises Inc.	6		8
Provincial Rental Housing Corporation		3	8
	620	413	1,033
			885

Definitions

The entire issued capital stock of each of the Crown corporations recorded under investments is owned by the province. A number of other Crown corporations and agencies exist for which the province has either no recorded investment or an investment of less than one million dollars.

Amounts due represent long-term notes and debentures of Crown corporations and agencies held by the province, recoverable advances due to the province and declared distributions of income.

9. Loans and Advances

	In Millions	
	1998	1997
	\$	\$
Crown land—pursuant to the <i>Ministry of Lands, Parks and Housing Act</i>	11	11
False Creek land sale: public participation funding agreement	11	10
<i>Financial Administration Act</i>	102	105
<i>Industrial Development Incentive Act</i>	40	51
<i>Insurance for Crops Act</i>	13	13
Other under \$10 million	45	51
	222	241
Less: provision for doubtful accounts.....	(137)	(139)
	85	102

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

10. Other Investments

	In Millions	
	1998	1997
	\$	\$
<i>Financial Administration Act</i>	97	108
<i>Industrial Development Incentive Act</i>	111	61
<i>Natural Resource Community Fund Act</i>	25	25
<i>Special Accounts Appropriation and Control Act</i>	51	52
	284	246
Less: provision for doubtful accounts	(61)	(61)
	223	185

11. Loans for Purchase of Assets, Recoverable from Agencies

	In Millions	
	1998	1997
	\$	\$
552513 British Columbia Ltd	3	
BC Transportation Financing Authority	1,084	916
British Columbia Assessment Authority	5	6
British Columbia Buildings Corporation	696	686
British Columbia Ferry Corporation	764	650
British Columbia Housing Management Commission	52	41
British Columbia Hydro and Power Authority	6,616	6,641
British Columbia Institute of Technology	25	25
British Columbia Railway Company	475	375
British Columbia Regional Hospital Districts Financing Authority	431	390
British Columbia Systems Corporation		12
British Columbia Transit	469	448
College of New Caledonia	3	3
College of the Rockies	3	3
Columbia Power Corporation		3
Douglas College	1	
Improvement Districts	4	3
Malaspina University College	2	2
Okanagan University College	10	10
Pacific Racing Association	5	6
Selkirk College	2	2
Simon Fraser University	26	28
University College of the Cariboo	6	7
University of British Columbia	45	49
University of Northern British Columbia	15	15
University of Victoria	6	10
Victoria Line Limited	2	2
	10,750	10,333

12. Other Assets

	In Millions	
	1998	1997
	\$	\$
Prepaid program costs—ministerial prepayments	54	48
Deferred charges—debt instruments	133	131
	187	179

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

13. Loans for Purchase of Assets, Recoverable through Future Appropriations

	In Millions	
	1998	1997
	\$	\$
British Columbia Educational Institutions Capital Financing Authority	1,223	1,215
British Columbia Regional Hospital Districts Financing Authority	718	698
British Columbia School Districts Capital Financing Authority	2,688	2,502
British Columbia Transit.....	951	910
Capital Project Certificate of Approval Program.....	174	171
	5,754	5,496

14. Tangible Capital Assets¹

	In Millions	
	1998	1997
	Net Book Value \$	Net Book Value \$
Land	87	85
Buildings	67	66
Ferries.....	28	29
Vehicles.....	15	19
Computer hardware and software ²	207	171
	404	370

¹Parkland, ferries and ferry landings, and personal computers were capitalized in 1997/98. Refer to Note 23 Net Deficiency for further explanation.

²In 1997/98, the estimated useful life of mainframe computers has changed from ten to five years. The effect of this change has been applied prospectively and increased amortization expense by \$4.8 million for 1997/98.

15. Accounts Payable and Accrued Liabilities

	In Millions	
	1998	1997
	\$	\$
Ministry trade accounts and other liabilities.....	1,085	1,070
Accrued interest on public debt.....	677	622
Accrued employee leave entitlements	122	135
Other accrued estimated liabilities ¹	301	388
	2,185	2,215

¹Includes pending litigation, provision for guaranteed debt payout and other miscellaneous accrued claims.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

16. Due to Other Governments

	In Millions	
	1998	1997
	\$	\$
Government of Canada:		
Current.....	113	71
Provincial governments:		
Current.....	7	6
Local governments: ¹		
Current.....	52	53
Long-term.....	52	73
	224	203

¹Local governments are municipal units established by the provincial government. They include regional and metropolitan municipalities, cities, towns, townships, districts, rural municipalities and villages.

17. Due to Crown Corporations, Agencies and Funds

	In Millions	
	1998	1997
	\$	\$
BC Transportation Financing Authority.....	9	4
British Columbia Liquor Distribution Branch	6	11
British Columbia Transit.....	22	7
Forest Renewal BC.....	185	192
Health Care Organizations.....	8	
Health Facilities Association of British Columbia.....	11	10
Post Secondary Educational Institutions.....	45	47
Trust Funds	47	44
	333	315

18. Deferred Revenue

	In Millions	
	1998	1997
	\$	\$
Derivative debt instruments	79	111
Medical Services Plan premiums.....	58	55
Motor vehicle licences and permits	148	142
Petroleum, natural gas and minerals, leases and fees	26	24
Vehicle fleet disposition	29	
Water rentals and recording fees	80	84
Miscellaneous.....	42	20
	462	436

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

19. Unfunded Pension Liabilities¹

	In Millions	
	1998	1997
	\$	\$
Public Service Pension Plan ²	288	335
Members of the Legislative Assembly Superannuation Plan ³	7	7
Municipal Superannuation Plan ⁴	743	742
Teachers' Pension Plan ⁵	1,750	1,779
	2,788	2,863

¹The audited financial statements of each pension plan listed, along with descriptions, benefit formulas, inflation assumptions and funding policies, are published on the Ministry of Finance and Corporate Relations' web site. Changes in the unfunded liability are amortized over the employee average remaining service life (EARS�) at the time of the actuarial valuation.

²The liability of \$438 million, initially recorded for the Public Service Pension Plan, was based on an actuarial valuation dated March 31, 1990. Since then, there have been two additional actuarial valuations (March 31, 1993: \$140 million liability; EARS� 12.0 years and March 31, 1996: \$209 million surplus; EARS� 11.0 years). The decrease in the unfunded pension liability resulting from the second and third actuarial valuations totalled \$438 million and has been amortized over the respective EARS� projected in these valuations. Of this amount, \$150 million has been amortized, with the balance of \$288 million to be amortized over the next 7 to 9 years. The expenditure recovery due to amortization of the change in unfunded pension liability totalled \$37 million for 1997/98. In accordance with legislative provisions, the surplus in the plan will be refunded annually over a 15-year period to the employers, commencing with 1996/97. For 1997/98, the refund was \$17 million (1996/97: \$17 million) and treated as a reduction to current pension expenditures. In 1996/97, the Special Retirement Incentive Program was introduced, resulting in an increase of \$10 million in the unfunded pension liability. This liability plus additional program costs of \$5 million incurred in 1997/98 were paid off at March 31, 1998.

³An actuarial valuation for the Members of the Legislative Assembly Superannuation Plan has not been performed. The unfunded liability is based on an estimate.

⁴The liability of \$740 million, initially recorded for the Municipal Superannuation Plan, was based on the province's share (70%) of the \$1,057 million liability from an actuarial valuation dated December 31, 1991. Since then, there has been one additional actuarial valuation (December 31, 1994: total \$1,081 million liability, prorated provincial portion \$757 million liability; EARS� 10.7 years). The difference between the initially recorded liability and the most recent estimate of the liability is \$17 million increase. Of this, \$3 million has been amortized and the unamortized estimation adjustment of \$14 million will be amortized over the next 8.7 years. The amortization of the change in unfunded pension liability increased expenditures by \$1 million for 1997/98.

⁵The liability of \$1,779 million, initially recorded for the Teachers' Pension Plan, was based on an actuarial valuation dated December 31, 1993. Since then, there has been one additional actuarial valuation (December 31, 1996: \$1,420 million liability; EARS� 12.66 years). The difference between the initially recorded liability and the most recent estimate of the liability is \$359 million decrease. Of this, \$29 million has been amortized and the unamortized estimation adjustment of \$330 million will be amortized over the next 11.66 years. The expenditure recovery due to amortization of the change in unfunded pension liability totalled \$29 million for 1997/98.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

20. Public Debt, Used for Warehouse Program Investments

		In Millions					
		1998				1997	
	Year of Maturity	Canadian Dollar Debt \$	Foreign Denominated Debt (CDN\$) \$	Total Canadian Dollars \$	Weighted Average Effective Rate Percent	Total Canadian Dollars \$	Weighted Average Effective Rate Percent
Notes and bonds.....	2003–2008					100	9.25
	2008–2013	210		210	6.00		
Total debt issued at face value		210		210	6.00	100	9.25
<i>Add:</i>							
Unamortized premium				2		0	
				212		100	

The aggregate amount of payments estimated to be required in each of the next five fiscal years to meet retirement provisions is nil. Proceeds from Warehouse Program issues are held as Warehouse Program assets until they are offlent.

Additional information on Public Debt can be found on page B39.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

21. Public Debt, Used for Government Operating Purposes

		In Millions					
		1998			Weighted Average Effective Rate Percent ¹	1997	
Year of Maturity		Canadian Dollar Debt \$	Foreign Denominated Debt (CDN\$) \$	Total Canadian Dollars ¹ \$		Total Canadian Dollars ¹ \$	Weighted Average Effective Rate Percent ¹
Short-term promissory notes	1997-1998					280	
	1998-1999	486		486			
		486	0	486		280	
Notes, bonds and debentures	1997-1998					1,598	7.06
	1998-1999	1,881	303	2,184	7.12	2,232	7.06
	1999-2000	566	637	1,203	5.76	914	5.23
	2000-2001	1,077	580	1,657	8.26	991	10.49
	2001-2002	1,174	197	1,371	7.83	1,330	7.50
	2002-2003	177	1,041	1,218	6.62	1,023	7.50
	2003-2008	1,608	943	2,551	6.59	2,260	6.26
	2008-2013	1,014	203	1,217	7.58	711	9.65
	2013-2018	54		54	7.92	54	4.97
	2018-2023	433		433	9.34	445	9.34
	2023-2028	363		363	8.23	363	8.23
		8,347	3,904	12,251	7.22	11,921	7.40
Total debt issued at face value		8,833	3,904	12,737		12,201	
Less:							
Sinking funds				(1,184)		(1,076)	
				11,553		11,125	
Unamortized discount				(77)		(92)	
				11,476		11,033	
Amount held in the Consolidated Revenue Fund				(2)		(2)	
				11,474		11,031	

¹The balances and interest rates shown above reflect the impact of the related derivative contracts.

Short-term promissory notes

Promissory notes outstanding at March 31, 1998, mature at various dates to May 19, 1998 at a weighted average effective interest rate of 4.35% (1997: 2.99%). During the year, \$4,082 million in notes were issued at interest rates which varied between 2.86% and 4.85%.

Notes, bonds and debentures

Redeemable by the bond holder

Balances include 5.40% debentures, due December 4, 2026, totalling \$57 million (1997: \$57 million). The holders have a put option which, if exercised, would result in the bond maturing on December 4, 2002. If the option is not exercised, the bond will be redeemed for \$71 million (1997: \$71 million) on December 4, 2026, and the effective rate on the bond will be 7.00% for the period December 5, 2002 to December 4, 2026. Balances include British Columbia Savings Bonds totalling \$1,560 million (1997: \$1,976 million) maturing at dates from October 15, 1998 to October 15, 2002 and with effective rates of 3.35% to 6.00% are redeemable at par by the holder each April 15 and October 15 prior to maturity.

Redeemable by the province

Issues totalling \$252 million (1997: nil) with effective rates ranging from 4.27% to 4.82% are redeemable at par at the province's option on dates ranging from August 23, 1998 to July 13, 2009.

Dual currency bonds

Included in foreign denominated debt are dual currency bonds issued in yen, totalling 43,226 million yen (1997: 23,226 million yen), and repayable in US dollars totalling \$355 million US (1997: \$188 million US). The bonds have been hedged to \$478 million (1997: \$250 million), and mature at dates from September 9, 1999 to September 18, 2000.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

21. Public Debt, Used for Government Operating Purposes—Continued

Sinking Funds

Included in sinking fund balances are assets totalling \$218 million (1997: \$182 million) invested in the Matched Book Program and assets totalling \$966 million (1997: \$894 million) set aside for orderly repayment of debt.

The aggregate amount of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions is:

	In Millions Canadian Funds
	\$
1999	2,199
2000	1,279
2001	1,513
2002	1,198
2003	995

Risk Management and Derivative Financial Instruments

The province borrows funds in both domestic and foreign capital markets, and manages its existing debt portfolio to achieve the lowest debt cost. As a result, the province is exposed to risks associated with interest rate fluctuations and foreign exchange rate fluctuations. In accordance with risk management policy guidelines set by the Risk Committee of the Ministry of Finance and Corporate Relations, the province uses a variety of derivative financial instruments to hedge exposure to these risks.

Derivatives used by the province include interest rate swaps, currency swaps, forward exchange contracts, forward rate agreements and options. A derivative instrument is a financial contract with a financial institution or counterparty which is applied to effect a hedge on interest rate or foreign exchange exposure contained in the underlying provincial debt instrument. A derivative derives value from the impact of market changes on the underlying hedged debt instrument. All derivative instruments entered into by the province are recorded off-balance sheet which is consistent with the Canadian Institute of Chartered Accountants' accounting guidelines for non-speculative hedge instruments.

The province uses derivative contracts to manage interest rate risk by exchanging a series of interest payments, and assuming at either a fixed or floating rate liability to a counterparty, based on a notional principal amount. Derivatives allow the province to alter the proportion of its debt held in fixed and floating rate form to take advantage of changes in interest rates.

The province's current policy guidelines, with respect to the combined government and Financing Authorities' (FAs') debt portfolio, allow floating rate debt exposure up to 45% of net debt. At March 31, 1998, floating rate debt exposure was 38.7% of net debt (1997: 23.9%).

Foreign exchange risk is the risk that the province's debt servicing costs and principal payments will fluctuate due to changes in foreign exchange rates. Within specified limits set by policy, the province and provincial corporations, will assume only unhedged exposure to US dollars. The province uses derivative contracts to hedge foreign exchange risk by converting foreign currency principal and interest cashflows into Canadian or US dollar cashflows.

The province's current policy guidelines, with respect to the combined government and FAs' debt portfolio, allow unhedged foreign debt exposure up to 10% of net debt. At March 31, 1998, 4.6% (1997: 4.7%) of net debt was unhedged foreign debt in US dollars. Currency swaps and forward exchange contracts were primarily used to hedge foreign currency debt.

Credit risk is the risk that the province will incur financial loss due to a counterparty defaulting on its financial obligation to the province. In accordance with Risk Committee guidelines, the province reduces its credit risk by dealing with only highly-rated counterparties. The province also establishes limits on individual counterparty credit exposures and monitors these exposures on a regular basis.

Additional information on Public Debt can be found on page B39.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

22. Public Debt, Used for Loans under the Fiscal Agency Loan Program

		In Millions					
		1998				1997	
Year of Maturity		Canadian Dollar Debt \$	Foreign Denominated Debt (CDN\$) \$	Total Canadian Dollars ¹ \$	Weighted Average Effective Rate Percent ¹	Total Canadian Dollars ¹ \$	Weighted Average Effective Rate Percent ¹
Short-term promissory notes	1997–1998					2,261	
	1998–1999	1,050	931	1,981			
		1,050	931	1,981		2,261	
Notes, bonds and debentures	1997–1998					612	5.78
	1998–1999	427	100	527	8.15	527	7.82
	1999–2000	352	1,262	1,614	5.11	1,614	3.78
	2000–2001	304	100	404	8.54	304	9.67
	2001–2002	763		763	8.00	759	6.99
	2002–2003		486	486	6.82	477	7.28
	2003–2008	2,855	823	3,678	8.31	3,118	8.53
	2008–2013	2,389	268	2,657	8.88	1,907	9.95
	2013–2018	2,226		2,226	8.46	2,226	8.46
	2018–2023	1,043		1,043	10.01	991	10.01
	2023–2028	1,947	709	2,656	7.40	2,240	7.63
	2028–2033			0		0	
	2033–2038		425	425	6.49	415	7.25
		12,306	4,173	16,479	7.96	15,190	7.90
Total debt issued at face value		13,356	5,104	18,460		17,451	
Less:							
Sinking funds				(1,825)		(1,489)	
				16,635		15,962	
Unamortized discount				(130)		(132)	
				<u>16,505</u>		<u>15,830</u>	

¹The balances and interest rates above reflect the impact of the related derivative contracts.

Short-term promissory notes

Promissory notes outstanding at March 31, 1998, mature at various dates to December 16, 1998, at a weighted average interest rate of 5.25% (1997: 4.34%). During the year, \$10,183 million in notes were issued at interest rates which varied between 2.61% and 5.70%.

Notes, bonds and debentures

Redeemable by the bond holder

Debentures issued to the Canada Pension Plan

Balances include \$1,964 million (1997: \$1,964 million) at a weighted average interest rate of 10.50%. These debentures mature at various dates from November 10, 2003 to July 10, 2012, with interest rates varying between 9.04% and 14.06%. These debentures are redeemable in whole or in part before maturity, on six months' prior notice, at the option of the Minister of Finance of Canada, subject to certain restrictions. During the year, no Canada Pension Plan debentures were issued. Under the Canada Pension Plan legislation, any significant amendment to benefits or contributions requires the approval of the legislature of two-thirds of the provinces. When Canada Pension Plan contributions exceed benefits, these excess funds are loaned to the provinces in proportion by residents of the respective provinces.

Balances include 5.40% debentures, due December 4, 2026, totalling \$43 million (1997: \$43 million). The holders have a put option which, if exercised, would result in the bond maturing on December 4, 2002. If the option is not exercised, the bond will be redeemed for \$54 million (1997: \$54 million) on December 4, 2026, and the effective rate on the bond will be 7.00% for the period December 5, 2002 to December 4, 2026.

Exchangeable bonds

Balances include 9.75% debentures, due May 15, 2001, totalling \$243 million (1997: \$284 million) which are exchangeable at the holders' option for an equal principal amount of 9.95% debentures due May 15, 2021, during the period March 15 to April 15 of each year from 1998 to 1999, inclusive.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

22. Public Debt, Used for Loans under the Fiscal Agency Loan Program—Continued

Dual currency bonds

Included in foreign denominated debt are dual currency bonds issued in yen, totalling 53,774 million yen (1997: 53,774 million yen), and repayable in US dollars totalling \$442 million US (1997: \$442 million US). The bonds have been hedged to \$591 million (1997: \$591 million), and mature at dates from September 9, 1999 to February 29, 2000.

Defeasances

At March 31, 1998, sufficient securities had been set aside in an irrevocable trust to satisfy the scheduled interest and principal payment requirements of \$261 million (1997: \$308 million). The related debt is considered extinguished for financial reporting purposes.

The aggregate amount of payments estimated to be required in each of the next five fiscal years to meet sinking fund and retirement provisions are:

	In Millions Canadian Funds
	\$
1999	627
2000	1,828
2001	560
2002	880
2003	639

Please see Note 21 for information on Risk Management and Derivative Financial Instruments. In addition, under current policy guidelines for British Columbia Hydro and Power Authority (BC Hydro), the maximum floating rate debt exposure is 40% of net debt. At March 31, 1998, floating rate debt exposure for BC Hydro was 29.9% of net debt. Under current policy guidelines for BC Hydro, the maximum unhedged foreign debt exposure is 36% of net debt. At March 31, 1998, 32.9% of net debt was in the form of unhedged foreign debt in US dollars. Currency swaps and forward exchange contracts were primarily used to hedge foreign currency debt.

Additional information on Public Debt can be found on page B39.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

23. Net Deficiency

	In Millions	
	1998	1997
	\$	\$
Net deficiency—beginning of year ¹	12,321	11,984
Net expense for the year ¹	152	337
Net deficiency—end of year	<u>12,473</u>	<u>12,321</u>

¹Parkland, ferries and ferry landings, and personal computers were capitalized in 1997/98. This change, which has been applied retroactively, decreased the net deficiency at April 1, 1996 by \$161 million and net expense by \$15 million in 1996/97.

24. Net Liabilities

	In Millions	
	1998	1997
	\$	\$
Net liabilities are represented by:		
Net deficiency	12,473	12,321
Loans for purchase of assets, recoverable through future appropriations	5,754	5,496
Tangible capital assets	404	370
Net liabilities	<u>18,631</u>	<u>18,187</u>

25. Contingencies and Commitments

(a) GUARANTEED DEBT

Guaranteed debt as at March 31, 1998, totalled \$1,622 million (1997: \$2,011 million). See Statement of Guaranteed Debt on B35 for details.

(b) CONTINGENT LIABILITIES

(i) Litigation and Other Claims

The government is a defendant in legal actions and is involved in matters such as expropriation compensation disputes and tax assessment appeals. These matters may give rise to future liabilities.

These potential liabilities are accrued when it is likely that a liability exists and the amount of the liability can be reasonably estimated on an individual or portfolio basis (see Note 15—Other accrued estimated liabilities).

The government has contingent liabilities in respect of the following summary of matters where the estimated or known claim is or exceeds \$100,000 and is net of accrued amounts:

- claims of \$51 million in expropriation disputes
- claims of \$11 million regarding motor vehicle accidents
- claims of \$52 million regarding tax disputes
- claims of \$256 million in contract disputes
- claims of \$8 million regarding negligent design, construction or maintenance of roads
- claims of \$945 million regarding damages to persons or property and other miscellaneous matters.

(ii) Other Contingent Liabilities

The government also has contingent liabilities in the form of indemnities, indirect guarantees and outstanding claims. Where indemnities are for explicit quantifiable loans, the amounts are included in the Statement of Guaranteed Debt.

Under the *Criminal Injury Compensation Act*, the government is responsible for providing compensation to victims of crime in British Columbia, for offences described in the Act. A liability of \$77 million (1997: \$75 million) has been accrued based on the estimated cost of periodic future payments for claims.

The government operates and indemnifies pre-funded self-insurance programs to cover claims against school districts and colleges, hospitals and other health care agencies, and certain social service providers. A liability of \$42 million (1997: \$38 million) has been accrued based on the estimated ultimate cost of settling any outstanding claims.

Under current pension agreements, the government is responsible for payment of pensioners' Medical Services Plan and Extended Health Care premiums, which are recorded when due.

(iii) Aboriginal Land Claims

The absence of treaties in British Columbia has resulted in a number of outstanding aboriginal land claims across the province. The provincial position is that these claims should be resolved through negotiation, not litigation. Most First Nations agree that the negotiation of claims is the best way to resolve this issue.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

25. Contingencies and Commitments—Continued

A formal process for treaty negotiations in British Columbia has been agreed to between the province, Canada and the First Nations Summit. Negotiations commenced in 1994. The province anticipates that these negotiations will result in modern-day treaties defining the boundaries and nature of First Nations treaty settlement lands and rights and ensure a more stable environment for resource development in British Columbia.

The British Columbia Treaty Commission facilitates treaty negotiations under a six-stage negotiation process. As of May 31, 1998, there were 51 First Nations in the process representing two-thirds of the bands in British Columbia. Thirty-six of the 51 First Nations were in the Agreement in Principle stage of negotiations; 12 were in the Framework Agreement stage and the remaining 3 are in the Preparation stage. When final treaty agreements are ratified, the provincial costs of treaties are recorded in the Public Accounts. Costs are amortized over the same period as the period of capital transfers identified in the final agreements.

A provision of \$2.2 million has been made in the 1998/99 Estimates for the amortization of the estimated provincial costs of the anticipated final treaty agreement with the Nisga'a in northwestern British Columbia.

Since the Supreme Court of Canada decision on December 11, 1997 of *Delgamuukw v. Her Majesty the Queen in Right of British Columbia* and Attorney General of Canada, there has been an increase in major cases involving aboriginal rights.

The *Delgamuukw* case itself set out a framework for analyzing aboriginal title but did not find that the Gitksan and We'tsuwet'en First Nations held aboriginal title. Instead, the court sent the matter back for a new trial. At this time, the Gitksan and the We'tsuwet'en have not indicated whether or not they will avail themselves of such a trial.

A number of First Nations, including the Tsay Keh Dene Indian band, the Takla Lake Indian band, the Sechelt Indian band, the Cheslatta Indian band and the Council of the Haida Nations have initiated actions to establish aboriginal title over their traditional territories and challenging provincial approvals regarding resource extraction in those territories. These actions are at a preliminary stage.

In another action, the Te'Mexw Treaty Association has sought to prevent the province from dealing with interest in land while treaty negotiations relating to those lands are in progress.

There are also several cases such as *Harry v. Her Majesty the Queen in Right of British Columbia* which challenge the province's exclusive ownership of roads that traverse reserves and are seeking compensation for the use of those roads.

(c) COMMITMENTS

The government has ongoing operational commitments to fund a variety of programs for public welfare including health, education, social services, protection of persons and properties, and management of natural resources. In addition, the government normally contracts out construction or maintenance of its roads, bridges and buildings. All these ongoing operational commitments are detailed in the Estimates published yearly and are not repeated in this note. Any significant non-operating commitments (less than five years duration costing more than \$50 million) and their completion costs are detailed in this note.

In accordance with an agreement signed July 27, 1995, the province will invest \$50 million annually, for ten years, beginning the 1996/97 fiscal year, with the Columbia Power Corporation (the Corporation) and the Columbia Basin Trust (the Trust), for equity investment in power projects. The disbursement of the funds is controlled by Treasury Board through approval of individual project budgets and joint venture agreements. The payments in the first five years will be made to the Corporation and the payments in the second five years will be made to the Trust, except that the Trust will also receive a payment in the fifth year equal to one-half the book value of the hydro-electric expansion rights, and the payment to the Corporation in the fifth year will be reduced by an equal amount.

On October 15, 1993, the government declared part of the Tatshenshini/Alsek region a class "A" provincial park. On August 18, 1995, the government, Geddes Resources Limited (the registered and beneficial owner of claims in that area), and Royal Oak Mines Inc., signed a Heads of Agreement. The agreement provided for compensation for lost mineral claims of \$29 million which has been paid. It also provided for a conditional economic development grant (maximum \$137 million over 14 years, of which \$125 million has been paid) for development of a mine at another site. The economic development component is contingent on the Corporation's fulfilling requirements in the development of a mine and is recorded as a liability as the relevant conditions are met.

26. Expense by Group Account Classification

	In Millions	
	1998	1997
	\$	\$
Grants and contributions.....	16,534	16,113
Salaries and benefits	1,900	2,159
Operating costs.....	1,865	1,856
Asset amortization	318	429
Other.....	2,374	2,286
Recoveries	(2,554)	(2,297)
	<u>20,437</u>	<u>20,546</u>

Valuation allowances of \$41 million (1997: \$40 million) are included in the "Other" group account classification.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

27. Expense/Revenue Offset Due to Valuation Allowances

	In Millions			
	Expense	Revenue Offset	1998 Net	1997 Net
	\$	\$	\$	\$
Accounts receivable	54	33	21	25
Investments in and amounts due from Crown corporations and agencies	9		9	4
Loans and advances	11		11	11
	74	33	41	40

These amounts are included in expense and represent the write down of assets in the above categories.

28. Trust Funds

Amounts held and administered in trust by the province at the end of the fiscal year were comprised of the following:

	In Millions	
	1998	1997
	\$	\$
Superannuation, pension and long-term disability funds ^{1,2,3,6}		
—administered by the Superannuation Commission	32,976	28,055
Sinking funds ¹		
—administered by the Provincial Treasury	4,845	4,547
Defeased trust funds ⁴		
—administered by the Provincial Treasury	920	1,080
Investment funds of Crown corporations and agencies ⁵		
—administered by the Provincial Treasury	1,202	1,213
Public Trustee and Official Administrators		
—administered by government officials	572	573
Supreme and County Court (Suitors' Funds)		
—administered by the Courts	26	31
Workers' Compensation Board of British Columbia ^{1,3,5}	6,407	5,904
Other trust funds		
—administered by various government officials	61	66
	47,009	41,469

Trust funds include amounts held and administered in trust, over which the province has no power of appropriation.

Cash and investments of the trust funds are managed or held by the Provincial Treasury.

¹ See the Trust Funds Financial Statements available on the Ministry of Finance and Corporate Relations' web site for the latest audited financial statements of superannuation and pension funds, the Workers' Compensation Board of British Columbia and most entities whose sinking funds are administered by the Provincial Treasury.

² This amount includes the Workers' Compensation Board Superannuation Plan fund balance of \$502 million, as at March 31, 1998 (1997: \$401 million). The Superannuation Commission assumed the direct administration of this fund as of November 24, 1995.

³ The amounts for six of the superannuation and pension funds totalling \$22,300 million (1997: \$19,369 million) and for the Workers' Compensation Board of British Columbia (excluding the Workers' Compensation Board Superannuation Plan), have been taken from these funds' latest audited financial statements which have a different fiscal year-end than these financial statements.

⁴ Defeased Trust Funds of \$920 million (1997: \$1,080 million) represent investments set aside to repay outstanding term debt and related interest payments. These defeased debts have been removed from the Statement of Financial Position of each government organization and enterprise and are considered extinguished for financial reporting purposes.

⁵ Includes assets and liabilities not administered by the Provincial Treasury.

⁶ Some balances from the previous year have been restated to reflect more current information.

Notes to Consolidated Revenue Fund Financial Statements for the Fiscal Year Ended March 31, 1998—Continued

29. Subsequent Event

On May 13, 1998, the Legislative Assembly passed Bill 4—*Capital Financing Authority Repeal and Debt Restructuring Act* which repealed the *Educational Institution Capital Finance Act* and the *School District Capital Finance Act*. Effective April 1, 1998, the assets and liabilities of these authorities have been transferred to the Consolidated Revenue Fund resulting in a decrease of Fiscal Agency Loans recoverable from future appropriations and an increase in Public Debt used for government operating purposes of \$4,045 million. Public Debt used for government operating purposes will also increase by \$307 million for debt of the authorities that had been previously guaranteed by the province. The asset, Prepaid Capital Advances, will be established, in accordance with the *Financial Administration Act* Section 56.1(2), representing the existing prepayment by the province for the funding of capital acquisitions of school districts and post-secondary institutions.

On June 19, 1998, Bill 36—*Greater Vancouver Transportation Authority Act* (GVTA) was introduced to the Legislative Assembly which repealed the *Hospital District Finance Authority Act* and sections of the *British Columbia Transit Act*. This legislation provides for the transfer of responsibility for local transportation in the Vancouver area from British Columbia Transit and the province to the GVTA effective fiscal 1998/99. The GVTA has been provided with taxing authority in order to fund its activities. The legislation also provides for the transfer of responsibility from the Greater Vancouver Regional Hospital District to the province for the capital financing of hospitals in the Greater Vancouver region. The government-supported debt for capital financing of hospitals outside the Greater Vancouver region has also been transferred to the province. These changes will result in a decrease of Fiscal Agency Loans recoverable from future appropriations and an increase in Public Debt used for government operating purposes. The asset, Prepaid Capital Advances, will be established representing the existing prepayment by the province for the capital funding of hospitals.

Consolidated Revenue Fund Supplementary Statements
Statement of Revenue by Source Comparison of Estimates to Actual
for the Fiscal Year Ended March 31, 1998

	In Millions		1997
	1998		
	Estimated \$	Actual \$	Actual \$
Taxation Revenue			
Personal income.....	5,297	5,362	5,290
Corporation income.....	1,023	1,138	1,347
Social service.....	3,152	3,253	3,086
Fuel.....	817	838	823
Tobacco.....	479	486	488
Property—residential (school purpose).....	507	502	493
Property—business (school purpose).....	724	735	702
Property—rural area.....	64	62	62
Property transfer.....	323	310	313
Corporation capital.....	425	406	403
Insurance premium.....	173	176	169
Hotel room.....	83	94	87
Horse racing.....	6	4	5
Less: commissions on collection of public funds.....	(27)	(24)	(25)
Less: valuation adjustments.....	0	(13)	(5)
Total Taxation Revenue.....	13,046	13,329	13,238
Natural Resource Revenue			
Petroleum and natural gas—			
Natural gas royalties.....	121	155	173
Permits and fees.....	155	214	206
Petroleum royalties.....	75	77	74
	351	446	453
Minerals.....	44	52	47
Forests—			
Timber sales.....	1,516	1,442	1,498
Small Business Forest Enterprise Program.....	329	343	346
Logging tax.....	25	13	41
Other forests revenue.....	12	49	9
	1,882	1,847	1,894
Other—			
Water resources.....	280	322	264
Wildlife Act—fees and licences.....	17	15	14
Less: commissions on collection of public funds.....	(2)	(1)	(1)
Less: valuation adjustments.....	0	(1)	0
	295	335	277
Total Natural Resource Revenue.....	2,572	2,680	2,671
Other Revenue			
Fees and licences—			
Medical Services Plan premiums.....	887	882	853
Motor vehicle licences and permits.....	312	335	339
Ministry of Attorney General fees.....	110	95	95
Real estate earnings of the Crown Land Special Account.....	56	35	38
Coquihalla Highway tolls.....	37	39	38
Registries agency fees.....	36	37	36
Vital Statistics agency fees.....	9	10	9
Ministry of Health fees.....	35	24	20
Provincial Treasury Operations and Insurance and Risk Management Special Account.....	19	26	21
Safety inspection fees.....	18	17	16

Consolidated Revenue Fund Supplementary Statements
Statement of Revenue by Source Comparison of Estimates to Actual
for the Fiscal Year Ended March 31, 1998—Continued

	In Millions		1997
	1998		
	Estimated \$	Actual \$	Actual \$
Waste management fees	17	13	16
Public gaming licences and permits	29	18	17
<i>Fire Services Act</i>	10	11	11
Property tax collection fees	6	6	6
Financial Institutions Commission	6	6	5
Other fees and licences	49	38	20
Less: commissions on collection of public funds	(76)	(73)	(42)
Less: valuation adjustment	0	(19)	(16)
	1,560	1,500	1,482
Investment earnings	121	117	133
Miscellaneous—			
Fines and penalties	119	101	77
Maintenance of children	14	17	13
Insurance claim receipts	25	22	22
Other miscellaneous	199	92	106
Less: commissions on collection of public funds	(4)	(4)	(3)
Less: valuation adjustment	0	0	(3)
	353	228	212
Asset dispositions	120	0	0
Total Other Revenue	2,154	1,845	1,827

Contributions from Government Organizations and Enterprises

British Columbia Liquor Distribution Branch	592	609	588
British Columbia Hydro and Power Authority	373	369	279
British Columbia Lottery Corporation	323	282	266
Other	163	44	15
Total Contributions from Government Organizations and Enterprises	1,451	1,304	1,148

Contributions from the Federal Government

Canada health and social transfer	1,580	1,637	1,802
<i>National Training Act</i>	7	8	11
Education (public schools)	66	74	72
Vocational Rehabilitation of Disabled Persons	25	27	29
<i>Young Offenders Act</i>	8	8	8
Other payments	93	82	33
Total Contributions from the Federal Government	1,779	1,836	1,955

Consolidated Revenue Fund Supplementary Statements
Statement of Revenue by Source Comparison of Estimates to Actual
for the Fiscal Year Ended March 31, 1998—Continued

	In Millions		1997
	1998		
	Estimated \$	Actual \$	Actual \$
Gross Consolidated Revenue Fund Revenue	21,002	20,994	20,839
Less:			
Transfers to British Columbia Transit	(84)	(87)	(82)
Transfers to BC Transportation Financing Authority	(120)	(119)	(63)
Transfers to Forest Renewal BC	(495)	(483)	(485)
Transfers to Tourism British Columbia	(17)	(20)	0
Net Consolidated Revenue Fund Revenue	<u>20,286</u>	<u>20,285</u>	<u>20,209</u>

Personal income tax and corporation income tax revenues are recorded after adjustment for tax credits. Personal income tax was reduced by \$70 million (1997: \$78 million) and corporation income tax was reduced by \$5 million (1997: \$22 million). The types of tax credits adjusting personal income tax and corporation income tax revenues are for foreign taxes, logging taxes, venture capital, political contributions, low income rent reductions, low income tax rebates and royalty tax rebates.

Personal income tax revenue is also reduced by \$125 million (1997: \$87 million) representing that portion of the Family Bonus Program costs which are recorded against revenue.

Additional personal income tax and corporation income tax refunds are issued under the *International Financial Business (Tax Refund) Act*. Personal income tax refunds were \$0.3 million (1997: \$0.3 million) and corporation income tax refunds were \$2.1 million (1997: \$3.5 million).

Property—residential (school purpose) revenue is net of home owner grants of \$464 million (1997: \$453 million).

With the implementation of change in accounting policy for fiscal 1997/98, commissions expense and bad debts expense relating to revenue generated accounts receivable are recorded as an offset to revenue. As a result of these changes, revenues and expenses are reduced by \$135 million (1997: \$95 million).

Consolidated Revenue Fund Supplementary Statements
Statement of Comparison of Estimated Expense to Actual Expense
for the Fiscal Year Ended March 31, 1998
(In Thousands)

	Total Appropriations—		Actual Expenses	Net Under Expenses
	Estimated	Other Authorizations		
	\$	\$	\$	\$
Special Offices				
Legislation	29,268	2,960	32,228	0
Auditor General	6,875		6,875	84
Office of Child, Youth and Family Advocate	1,148		1,141	7
Conflict of Interest Commissioner	178		163	15
Elections B.C.	6,971		5,086	1,885
Information and Privacy Commissioner	2,446		2,406	40
Ombudsman	4,675		4,674	1
Office of the Premier	2,295	169	2,334	130
Ministries				
Aboriginal Affairs	26,501		24,952	1,549
Agriculture, Fisheries and Food	56,015	296	55,583	728
Attorney General and Ministry Responsible for Multiculturalism, Human Rights and Immigration	895,530	43,900	932,243	7,187
Children and Families	1,361,005	33,800	1,394,805	23
Education, Skills and Training	5,783,041		5,737,180	45,861
Employment and Investment	164,097	5,616	165,641	4,072
Environment, Lands and Parks	203,527	1,134	200,176	4,485
Finance and Corporate Relations and Ministry Responsible for Intergovernmental Relations	112,832	8,982	115,952	5,862
Forests	503,173	22	478,089	25,106
Health and Ministry Responsible for Seniors	7,315,137	56,821	7,362,455	9,503
Human Resources	1,697,468		1,658,548	38,920
Labour	50,188		49,932	256
Municipal Affairs and Housing	359,100	4,012	347,443	15,669
Small Business, Tourism and Culture	92,100	4,901	96,150	851
Transportation and Highways	508,101	64	502,494	5,671
Women's Equality	38,005		37,522	483
Other Appropriations				
Management of public funds and debt	905,000		902,793	2,207
Contingencies (all ministries)	50,000		48,502	1,498
BC Benefits	299,796	6,938	306,734	0
Commissions on collection of public funds	1		0	1
Corporate Accounting System Initiative	10,884		10,878	6
Environmental Assessment and Land Use Coordination	16,522		15,859	663
Environmental Boards and Forest Appeals Commission	2,076		970	1,106
Forest Practices Board	5,292		4,767	525
Office of the Police Complaints Commissioner	500		497	3
Public Sector Employers' Council	1,607		1,601	6
Public Service Employee Relations Commission	10,103		10,100	3
Industry Training and Apprenticeship Special Account		24,133	24,133	0
Insurance and Risk Management Special Account	13,593		7,125	6,468
Less: transfer from Vote 23 and Vote 47 to the Industry Training and Apprenticeship Special Account		(24,973)	(24,973)	0
Amortization of change in unfunded pension liability	(37,050)	(27,291)	(64,341)	0
Adjustment for accounting policy change in respect of tangible capital assets	(27,000)		(21,028)	(5,972)
Total Consolidated Revenue Fund Expense	20,471,000	141,484	20,612,484	174,902

Consolidated Revenue Fund Supplementary Statements
Statement of Comparison of Estimated Expense to Actual Expense
for the Fiscal Year Ended March 31, 1998—Continued
(In Thousands)

	Total Appropriations			Actual Expenses	Net Under Expenses
	Estimated	Other Authorizations	Total		
Summary of Appropriations	\$	\$	\$	\$	\$
Voted expenditure	20,160,521	53,931	20,214,452	20,049,410	165,042
Statutory					
Special Accounts	407,103	114,219	521,322	505,217	16,105
Special Funds	86	10,384	10,470	10,470	0
Special Warrants		67,200	67,200	67,179	21
Various Acts		60,698	60,698	60,698	0
Valuation allowances		12,473	12,473	12,473	0
Amortization of change in unfunded pension liability	(37,050)	(27,291)	(64,341)	(64,341)	0
Adjustment for accounting policy change in respect of tangible capital assets	(27,000)		(27,000)	(21,028)	(5,972)
Less: inter-account transfers	(32,660)	(150,130)	(182,790)	(182,496)	(294)
Total Expense by Appropriation 1998	20,471,000	141,484	20,612,484	20,437,582	174,902
 Total Expense by Appropriation 1997	 20,572,000	 318,255	 20,890,255	 20,546,026	 344,229

This statement does not include the February 1998 government reorganization.

Consolidated Revenue Fund Supplementary Statements

Statement of Guaranteed Debt¹

as at March 31, 1998

Guaranteed debt represents that debt of municipalities and other governments, private enterprises and individuals, and debt and minority interests of provincial Crown corporations, which has been explicitly guaranteed or indemnified by the government, under the authority of a statute, as to net principal or redemption provisions.

	In Millions	
	1998 Net Outstanding ¹	1997 Net Outstanding ¹
	\$	\$
Municipalities and other local governments—		
<i>Municipal Act</i> debentures	3	3
Subtotal, municipalities and other local governments	3	3
Government services—		
<i>British Columbia Buildings Corporation Act</i> debentures ²	37	47
<i>British Columbia Buildings Corporation Act</i> mortgages ²	2	2
<i>Community Financial Services Act</i>	14	5
<i>System Act</i> debentures ²	0	7
Subtotal, government services	53	61
Health and education ³ —		
<i>Educational Institution Capital Finance Act</i> debentures ²	86	130
<i>Financial Administration Act</i> student aid loans	87	149
<i>Hospital District Finance Act</i> debentures ²	228	285
<i>School District Capital Finance Act</i> debentures ²	221	269
Subtotal, health and education	622	833
Economic development—		
<i>British Columbia Railway Finance Act</i> capital leases ²	13	16
<i>British Columbia Transit Act</i> bonds and debentures ²	25	28
<i>British Columbia Transit Act</i> capital leases ²	133	151
<i>Ferry Corporation Act</i> notes ²	3	5
<i>Ferry Corporation Act</i> capital leases ²	28	30
<i>Financial Administration Act</i>		
C.M.A. Parking Association	7	7
District of Tumbler Ridge	4	4
Feeder Association's Loan Guarantee Program	2	2
Forest Renewal BC	14	2
J.S. McMillan Fisheries Ltd	0	4
Pacific National Exhibition	3	0
PWA Corporation	4	5
Skeena Cellulose Inc	61	0
Miscellaneous guarantees less than \$1 million	0	0
<i>Home Mortgage Assistance Program Act</i> mortgages	40	42
<i>Home Mortgage Assistance Program Act</i> second mortgages ⁴	8	12
<i>Trade Development Corporation Act</i> guarantees	0	1
Subtotal, economic development	345	309

Consolidated Revenue Fund Supplementary Statements **Statement of Guaranteed Debt¹** **as at March 31, 1998—Continued**

	In Millions	
	1998 Net Outstanding ¹	1997 Net Outstanding ¹
	\$	\$
Utilities—		
<i>Hydro and Power Authority Act</i> bonds and debentures ²	617	837
Subtotal, utilities	617	837
Grand total, all guaranteed debt	1,640	2,043
Less:		
Amounts included above held by the Consolidated Revenue Fund ⁵	0	(1)
Provision for probable payout	(18)	(31)
Net total, all guaranteed debt ^{6, 7}	1,622	2,011

¹Guaranteed debt includes gross principal debt less sinking fund balances, and represents the total amount of contingent liability of the government arising from relevant guarantees. Amounts payable in foreign currency are translated into Canadian dollars at the rate of exchange prevailing at the fiscal year-end.

²See the financial statements of government organizations and enterprises for details of maturity dates, interest rates and redemption features of the outstanding debt of these Crown agencies and for details of derivative financial products.

³The government is directly responsible for paying 64.46% to 100.00% of debt service costs for health and education debt through various grant formulas. In 1997/98, the contributions totalled approximately \$603 million (1997: \$588 million) or 84.30% (1997: 84.40%) of debt service costs.

⁴The British Columbia Second Mortgage Program was sold to the Bank of Montreal in June 1989, with the condition that the province will buy back any mortgages which may become uncollectible in future years.

⁵As a result of government financing and investment policies, \$327 million (1997: \$415 million) of guaranteed debt is held by trust funds actively managed by the government.

⁶The government has unconditionally guaranteed the payment of principal and interest for \$2,540 million (1997: \$2,804 million) of debentures issued to the Canada Pension Plan Investment Fund.

⁷Debentures totalling \$600 million (1997: \$720 million) have been defeased and are considered extinguished for financial reporting purposes; of these, \$562 million (1997: \$625 million) have been issued to the Canada Pension Plan Investment Fund.

Consolidated Revenue Fund Supplementary Statements
Statement of Information Required Under Section 10(c)(iv),(v) and (vi)
of the *Financial Administration Act*
for the Fiscal Year Ended March 31, 1998

	In Millions			
	Money Refunded	Assets and Uncollectible Debts Written-Off	Debts and Obligations Forgiven	Remissions Made
Ministry	\$	\$	\$	\$
Employment and Investment		2		
Finance and Corporate Relations and Ministry Responsible for Intergovernmental Relations.....		11	1	
Forests		5		1
Health and Ministry Responsible for Seniors		5		
Municipal Affairs and Housing				7
Total 1997/98	0	23	1	8
Total 1996/97	0	18	1	0

This statement includes amounts authorized by sections 16, 17, 18 and 19 of the *Financial Administration Act*. Amounts authorized for re-fund, write-off, forgiveness or remission by other statutes are not shown separately in these financial statements.

**Consolidated Revenue Fund
Statement of Tangible Capital Assets
for the Fiscal Year Ended March 31, 1998**

	In Millions					1997
	1998					
	Land \$	Buildings \$	Ferries \$	Vehicles \$	Computer Hardware/ Software \$	Total \$
Historical Cost						
Opening cost.....	85	97	85	82	350	699
Transfer of assets from British Columbia Systems Corporation					146	146
Additions ¹	2	3	1	15	64	85
Disposals				(82)		(82)
Valuation adjustments.....						0
Work in progress					30	30
	87	100	86	15	590	878
						699
Accumulated Amortization						
Opening balance.....		31	55	64	179	329
Transfer of assets from British Columbia Systems Corporation					124	124
Amortization expense.....		2	3	9	80	94
Effect of disposals				(73)		(73)
	0	33	58	0	383	474
	87	67	28	15	207	404
Net book value.....						370

¹Additions include tangible capital assets acquired and assets transferred from work in progress during the year. Additions to work in progress are included in the work in progress amount on a net basis.

**Consolidated Revenue Fund
Supplementary Information on Public Debt
for the Fiscal Year Ended March 31, 1998**
(Currency in Millions)

Public Debt, Used for Warehouse Program Investments

Details of Hedging

As at March 31, 1998, interest rate swap nominal amount outstanding is nil (1997: \$100 million).

Public Debt, Used for Government Operating Purposes

Foreign Denominated Debt

	Subject to Hedges	Not Subject to Hedges	1998				1997	
			Total Foreign Denominated Debt	Before Hedging in CDN\$	After Hedging in CDN\$	Before Hedging in CDN\$	After Hedging in CDN\$	
Short-term promissory notes								
US\$	0	0	0	0	0	90	89	
Notes, bonds and debentures								
US\$	795	650	1,445	2,047	1,993	1,350	1,322	
Japanese Yen	75,183		75,183	799	867	634	702	
French Franc	1,773		1,773	405	443	225	240	
Swiss Franc	200		200	186	197	193	197	
Pound Sterling	188		188	447	404	429	404	
				3,884	3,904	2,831	2,865	

Notes, bonds and debentures

Sinking funds at March 31, 1998, totalling \$99 million US (1997: \$76 million US) act as a natural hedge of the US dollar debentures.

Consolidated Revenue Fund
Supplementary Information on Public Debt
for the Fiscal Year Ended March 31, 1998—Continued
 (Currency in Millions)

Details of Hedging								
Notes, bonds and debentures								
Interest only swaps:								
Fixed to floating, CDN\$	2000–2016	13	1,100					
Fixed to floating, US\$	1999	1		226				
Floating to fixed, CDN\$	2002	1	100					
Interest rates hedged		15	1,200	226				
Gross currency, principal and interest swaps:								
Fixed to fixed, US\$—CDN\$	2003	1	120	100				
Fixed to floating, US\$—CDN\$	2000–2008	3	649	469				
Fixed to floating, Yen—CDN\$	2000–2008	4	245		20,869			
Fixed to floating, Yen—US\$	2000	1		61	6,088			
Fixed to floating, French Franc—CDN\$	2010	1	203			862		188
Fixed to floating, Pound Sterling—CDN\$	2004	1	404				200	
Fixed to floating, Swiss Franc—CDN\$	2002	1	197					
Fixed to floating, French Franc—US\$	2007	1		177		911		
Floating to floating, US\$—CDN\$	2000–2007	3	329	241				
Floating to fixed, US\$—CDN\$	1999	1	303	226				
Gross currency, principal and interest hedged		17	2,450	1,274	26,957	1,773	200	188
Gross currency swaps, principal								
US\$—CDN\$	2000–2001	2	474	352				
Yen—CDN\$	2008	1	59		5,000			
Principal hedged		3	533	352	5,000			
Gross currency swaps, interest								
Fixed to floating, Yen—US\$	2000	1		3	281			
Fixed to floating, Yen—CDN\$	2000–2001	2	474		42,945			
Fixed to floating, US\$—CDN\$	2008	1	59	43				
Interest rates hedged		4	533	46	43,226			

Consolidated Revenue Fund

Supplementary Information on Public Debt

for the Fiscal Year Ended March 31, 1998—Continued

(Currency in Millions)

Details of Hedging—Continued

Investment	Maturity Date Range (Fiscal Year)	Number of Swaps	Nominal Amount CDN\$	Nominal Amount US\$	Nominal Amount Japanese Yen	Nominal Amount French Franc	Nominal Amount Swiss Franc	Nominal Amount Pound Sterling
Interest only swaps								
Fixed to floating, CDN\$	2001	3	85					
Interest rates hedged		3	85					

Advance Rate Setting Agreements

As at March 31, 1998, the province has entered into Advance Rate Setting Agreements to hedge against a rise in long-term borrowing rates in the first half of 1998. These agreements effectively locked in the current long-term interest rates for anticipated future long-term financing within the next 6 months. As at March 31, 1998, the fair value of these agreements is an unrealized loss of \$0.8 million (1997: nil).

Hedging Instrument	Number of Swaps	Nominal Amount CDN\$
Government of Canada 8% June 1, 2023	4	250

Fair Value of Hedges

The fair value of hedges represents the replacement cost that the province would receive or pay to terminate the derivative agreements. As at March 31, 1998, the fair value of forward foreign currency exchange contracts is nil (1997: unrealized gain of \$0.3 million) and of all currency and interest rate swaps is an unrealized gain of \$158.7 million (1997: unrealized loss of \$31 million).

Public Debt, Used for Loans Under the Fiscal Agency Loan Program

	1998			1997		
	Subject to Hedges	Not Subject to Hedges	Total Foreign Denominated Debt	After Hedging in CDN\$	Before Hedging in CDN\$	After Hedging in CDN\$
Foreign Denominated Debt						
Short-term promissory notes						
US\$	88	571	659	931	1,182	1,176

Short-term sinking funds at March 31, 1998, totalling \$253 million US (1997: \$239 million US) act as a natural hedge of the US dollar short-term promissory notes.

Consolidated Revenue Fund
Supplementary Information on Public Debt
for the Fiscal Year Ended March 31, 1998—Continued
 (Currency in Millions)

Foreign Denominated Debt—Continued

Notes, bonds and debentures

Balances outstanding in Canadian dollars include \$100 million (1997: \$100 million) which have been hedged to \$71 million US (1997: \$71 million US) through currency exchange agreements. These balances were translated at the exchange rate prevailing at the year-end.

These balances were translated at the exchange rate prevailing at the year-end.

	1998				1997			
	Subject to Hedges	Not Subject to Hedges	Total Foreign Denominated Debt	Before Hedging in CDN\$	After Hedging in CDN\$	Before Hedging in CDN\$	After Hedging in CDN\$	
CDN\$ hedged to US\$.....			0	0	1	0	(2)	
US\$.....	584	1,080	1,664	2,357	2,327	1,695	1,685	
Japanese Yen.....	111,817		111,817	1,188	1,397	1,403	1,587	
Pound Sterling.....	12		12	28	25	27	25	
French Franc.....	1,727		1,727	395	423	145	155	
				3,968	4,173	3,270	3,450	

Sinking funds at March 31, 1998, totalling \$25 million US (1997: \$15 million US) act as a natural hedge of the US dollar debentures.

Details of Hedging

	Maturity Date Range (Fiscal Year)	Number of Swaps	Nominal Amount CDN\$	Nominal Amount US\$	Nominal Amount Japanese Yen	Nominal Amount French Franc	Nominal Amount Swiss Franc	Nominal Amount Pound Sterling
Short-term promissory notes								
Forward foreign currency								
Exchange contracts.....	1999	5	122	88				
Interest only swaps								
Floating to fixed, US\$.....	2003–2006	3		385				
Interest rates hedged.....		3	0	385				

Consolidated Revenue Fund
Supplementary Information on Public Debt
for the Fiscal Year Ended March 31, 1998—Continued
(Currency in Millions)

Details of Hedging—Continued								
Notes, bonds and debentures								
Interest only swaps								
Maturity Date Range (Fiscal Year)	Number of Swaps	Nominal Amount CDN\$	Nominal Amount US\$	Nominal Amount Japanese Yen	Nominal Amount French Franc	Nominal Amount Swiss Franc	Nominal Amount Pound Sterling	
1999–2003	10	1,150						
Fixed to floating, CDN\$			75					
Fixed to floating, US\$	1							
1999	1	50						
Floating to floating, CDN\$								
2003	1		100					
Floating to floating, US\$								
2037	1		300					
Fixed to fixed, US\$								
2000–2010	5	598						
Floating to fixed, CDN\$								
Interest rates hedged	19	1,798	475					
Gross currency, principal and interest swaps								
2005	1	100	71					
Fixed to fixed, CDN\$—US\$								
2008	2	507	367					
Fixed to fixed, US\$—CDN\$								
2001	1	100	72					
Fixed to floating, US\$—CDN\$								
2000	1	340		24,132				
Fixed to floating, Yen—CDN\$								
2000	1		192	18,913				
Fixed to floating, Yen—US\$								
2004	1	25						12
Fixed to floating, Pound Sterling—CDN\$								
2010	1	268			1,138			
Fixed to floating, French Franc—CDN\$					589			
2007	1		114					
Fixed to floating, French Franc—US\$								
2000–2007	5	665	488					
Floating to floating, US\$—CDN\$								
2005	1		50	5,000				
Floating to floating, Yen—US\$								
2000–2005	2	132		10,000				
Floating to floating, Yen—CDN\$								
1999	1	100	75					
Floating to fixed, US\$—CDN\$								
Gross currency, principal and interest hedged	18	2,237	1,429	58,045	1,727	0		12
Gross currency swaps, principal								
US\$—CDN\$	1	505	379					
2000								
Principal hedged	1	505	379					
Gross currency swaps, interest								
2000	1		62	6,718				
Fixed to floating, Yen—US\$								
2000	1	505		47,054				
Fixed to floating, Yen—CDN\$								
Interest rates hedged	2	505	62	53,772				

Consolidated Revenue Fund
Supplementary Information on Public Debt
for the Fiscal Year Ended March 31, 1998—Continued
 (Currency in Millions)

Advance Rate Setting Agreements

As at March 31, 1998, the province has entered into Advance Rate Setting Agreements to hedge against a rise in long-term borrowing rates in the first half of 1998. These agreements effectively locked in the current long-term interest rates for anticipated future long-term financing within the next 6 months. As at March 31, 1998, the fair value of these agreements is an unrealized loss of \$0.6 million (1997: nil).

<i>Hedging Instrument</i>		
Government of Canada 8% June 1, 2023	3	115

Fair Value of Hedges

The fair value of hedges represents the replacement cost that the province would receive or pay to terminate the derivative agreements.

As at March 31, 1998, the fair value of the forward foreign currency exchange contracts is an unrealized gain of \$1.8 million (1997: \$2.5 million) and the fair value of all currency and interest rate swaps is an unrealized loss of \$76.8 million (1997: \$60 million).

Supplementary Schedules to the Financial Statements for the Fiscal Year Ended March 31, 1998 (Unaudited)

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**Supplementary Schedules to the Financial Statements
for the Fiscal Year Ended March 31, 1998
(Unaudited)**

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Ministry Abbreviations

In order to reduce words in the Public Accounts, ministries referred to in this section may be shown as follows:

Ministry Name	May be shown as
Legislation.....	Legislation
Auditor General	Auditor General
Office of Child, Youth and Family Advocate	Child Advocate
Conflict of Interest Commissioner	Conflict of Interest
Elections B.C.	Elections B.C.
Information and Privacy Commissioner	Information and Privacy
Ombudsman	Ombudsman
Office of the Premier	Office of the Premier
Ministry of Aboriginal Affairs	Aboriginal Affairs
Ministry of Agriculture, Fisheries and Food	Agriculture
Ministry of Attorney General and Ministry Responsible for Multiculturalism, Human Rights and Immigration	Attorney General
Ministry for Children and Families	Children and Families
Ministry of Education, Skills and Training	Education
Ministry of Employment and Investment	Employment and Investment
Ministry of Environment, Lands and Parks	Environment
Ministry of Finance and Corporate Relations and Ministry Responsible for Intergovernmen- tal Relations	Finance
Ministry of Forests	Forests
Ministry of Health and Ministry Responsible for Seniors	Health
Ministry of Human Resources	Human Resources
Ministry of Labour	Labour
Ministry of Municipal Affairs and Housing	Municipal Affairs
Ministry of Small Business, Tourism and Culture	Small Business
Ministry of Transportation and Highways	Transportation
Ministry of Women's Equality	Women's Equality
Other Appropriations	Other Appropriations

The statements and schedules in this section do not reflect the February 1998 reorganization of government.

**Consolidated Revenue Fund
Schedule of Revenue by Source
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)**

	1994	1995	1996	1997	1998
	\$	\$	\$	\$	\$
Taxation Revenue					
Personal income	4,477,856	4,707,250	4,993,133	5,289,853	5,362,000
Corporation income	719,449	997,802	1,225,249	1,347,278	1,137,663
Social service	2,670,966	2,892,516	3,008,498	3,085,401	3,253,216
Fuel	731,587	798,167	818,618	823,323	837,407
Tobacco	482,588	516,642	482,275	487,937	485,945
Property—residential (school purpose)	441,610	469,624	480,526	493,074	502,085
Property—business (school purpose)	685,655	689,973	701,636	701,812	734,370
Property—rural area	57,652	51,981	63,315	62,270	61,955
Property transfer	372,557	339,159	266,122	313,262	310,339
Corporation capital	359,109	399,587	380,213	402,925	406,243
Insurance premium	151,672	156,654	175,722	168,625	175,984
Hotel room	63,332	76,043	81,710	87,632	94,295
Horse racing	5,545	6,670	6,171	5,138	4,414
Less: commission on collection of public funds	(19,633)	(25,563)	(24,337)	(24,943)	(24,121)
Less: valuation adjustments				(5,477)	(12,810)
Total Taxation Revenue	11,199,945	12,076,505	12,658,851	13,238,110	13,328,985
Natural Resource Revenue					
Petroleum and natural gas—					
Natural gas royalties	134,161	130,820	94,065	173,406	155,611
Permits and fees	214,014	219,498	168,120	205,823	214,027
Petroleum royalties	44,859	49,763	52,703	74,328	76,878
Minerals	46,446	65,483	77,499	47,236	51,835
	439,480	465,564	392,387	500,793	498,351
Forests—					
Timber sales	686,356	1,437,932	1,338,728	1,497,754	1,434,142
Small Business Forest Enterprise Program	282,503	376,815	314,950	346,571	350,728
Other forest revenue	62,700	139,056	145,938	48,909	62,157
	1,031,559	1,953,803	1,799,616	1,893,234	1,847,027
Other—					
Water resources	284,774	261,753	267,685	264,100	321,890
Wildlife Act—fees and licences	16,858	18,639	18,953	13,762	14,392
	301,632	280,392	286,638	277,862	336,282
Less: commission on collection of public funds	(1,113)	(1,100)	(1,083)	(1,030)	(1,110)
Less: valuation adjustments					(626)
Total Natural Resource Revenue	1,771,558	2,698,659	2,477,558	2,670,859	2,679,924
Other Revenue					
Fees and licences—					
Medical Services Plan premiums	778,704	805,178	822,382	853,262	881,794
Motor vehicle licences and permits	291,355	322,033	340,677	338,177	334,758
Real estate earnings of the Crown Land Special Account	40,528	54,920	30,507	36,764	34,819
Miscellaneous fees and licences	296,316	310,577	290,354	311,430	340,441
Less: commission on collection of public funds	(24,273)	(25,904)	(24,693)	(41,912)	(72,464)
Less: valuation adjustments	(1,760)	(2,504)	(7,155)	(16,457)	(19,213)
	1,380,870	1,464,300	1,452,072	1,481,264	1,500,135
Investment earnings	128,375	63,085	139,398	133,676	116,786

**Consolidated Revenue Fund
Schedule of Revenue by Source
for the Fiscal Years Ended March 31—Continued
(In Thousands—Unaudited)**

	1994	1995	1996	1997	1998
Other Revenue—Continued	\$	\$	\$	\$	\$
British Columbia Endowment Fund	70,637	80,248	27,668		
Miscellaneous—					
Fines and penalties	87,052	84,679	77,662	76,931	100,902
Other miscellaneous.....	144,487	181,385	200,041	140,768	130,552
Less: commission on collection of public funds.....			(534)	(2,990)	(3,742)
Less: valuation adjustments	(6,477)	(2,625)	(3,777)	(3,066)	(164)
	225,062	263,439	273,392	211,643	227,548
Asset disposition					
Total Other Revenue.....	1,804,944	1,871,072	1,892,530	1,826,583	1,844,469
Contributions from Government Organizations and Enterprises					
British Columbia Liquor Distribution Branch	554,778	568,525	567,051	587,828	609,259
British Columbia Hydro and Power Authority	244,744	198,000	114,845	279,327	369,000
British Columbia Lottery Corporation ..	233,766	235,372	244,209	266,167	281,432
Other	15,000	26,000	41,501	14,740	44,000
Total Contributions from Govern- ment Organizations and Enter- prises	1,048,288	1,027,897	967,606	1,148,062	1,303,691
Contributions from the Federal Government					
Canada Health and Social Transfer.....	2,090,487	2,242,663	2,222,136	1,801,593	1,637,000
Other	178,547	219,799	171,990	153,332	199,501
Total Contributions from the Federal Government	2,269,034	2,462,462	2,394,126	1,954,925	1,836,501
Gross Consolidated Revenue Fund Revenue	18,093,769	20,136,595	20,390,671	20,838,539	20,993,570
Less:					
Transfers to British Columbia Transit Authority	(69,176)	(79,208)	(86,981)	(81,802)	(87,183)
Transfers to BC Transportation Financ- ing Authority	(30,363)	(60,394)	(62,307)	(62,487)	(118,611)
Transfers to Forest Renewal BC.....		(454,865)	(451,679)	(485,328)	(482,758)
Transfers to Tourism British Columbia					(19,940)
Net Consolidated Revenue Fund Reve- nue.....	17,994,230	19,542,128	19,789,704	20,208,922	20,285,078

**Consolidated Revenue Fund
Schedule of Expense by Function
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)**

	1994	1995	1996	1997	1998
	\$	\$	\$	\$	\$
Health					
Hospital care	2,897,773	2,954,233	2,988,773	3,140,353	4,381,155
Medical care	2,146,044	2,221,925	2,325,929	2,399,818	2,455,088
Preventive care	1,166,757	1,329,252	1,392,313	1,449,280	270,571
Other health	76,113	78,469	71,078	73,092	164,455
	6,286,687	6,583,879	6,778,093	7,062,543	7,271,269
Social Services					
Social assistance	2,209,699	2,307,301	2,509,697	2,505,887	2,060,905
Child welfare	192,948	206,453	229,245	266,534	1,001,906
Other social services	302,066	376,366	294,009	246,623	27,162
	2,704,713	2,890,120	3,032,951	3,019,044	3,089,973
Education					
Elementary and secondary	3,628,197	3,782,826	3,969,268	4,121,118	4,163,106
Post secondary	1,288,375	1,351,371	1,413,979	1,471,731	1,451,862
Other education	67,098	117,639	108,988	165,013	159,304
	4,983,670	5,251,836	5,492,235	5,757,862	5,774,272
Protection of Persons and Property					
Law enforcement	365,048	361,261	375,904	395,535	399,290
Police protection	129,316	137,640	143,710	149,749	149,844
Corrections	207,180	235,714	243,054	259,201	211,325
Other protection and regulations	284,869	307,968	327,330	294,275	270,172
	986,413	1,042,583	1,089,998	1,098,760	1,030,631
Transportation					
Road and air	718,872	624,172	572,187	576,620	496,601
Ferries	60,902	35,955	9,352	3,566	4,700
Public transit	244,048	246,781	270,299	281,369	288,640
	1,023,822	906,908	851,838	861,555	789,941
Natural Resources and Economic Development					
Forests (including fire suppression)	654,032	756,592	687,550	609,883	481,648
Minerals and mines	57,059	254,396	45,564	26,599	23,117
Environment and agriculture	250,449	271,336	235,298	227,589	221,679
Fish and game	26,725	28,908	25,873	24,028	12,093
Trade and industry	151,527	186,088	171,942	152,551	127,920
	1,139,792	1,497,320	1,166,227	1,040,650	866,457
Other					
Local government	347,568	317,219	302,142	309,099	243,981
Housing support	85,484	108,042	76,343	87,219	83,452
Recreation and culture	193,916	176,931	122,254	116,521	152,778
	626,968	602,192	500,739	512,839	480,211
General Government					
Legislature	25,076	25,464	26,561	30,622	31,925
Administration	211,784	221,162	227,808	211,491	200,110
	236,860	246,626	254,369	242,113	232,035
Debt Servicing—Third Parties	915,703	967,146	977,349	950,660	902,793
Net Operating Expense	18,904,628	19,988,610	20,143,799	20,546,026	20,437,582

Fiscals 1994 and 1995 are reported on an expenditure basis as expense numbers are not available.
Prior years' figures have been restated to conform with current classification.

ERRATA

**Consolidated Revenue Fund
Schedule of Expense by Function
for the Fiscal Years Ended March 31
(In Thousands—Unaudited)**

	1994	1995	1996	1997	1998
	\$	\$	\$	\$	\$
Health					
Hospital care	2,897,773	2,954,233	2,988,773	3,140,353	3,175,884
Medical care	2,146,044	2,221,925	2,325,929	2,399,818	2,455,088
Preventive care	1,166,757	1,329,252	1,392,313	1,449,280	1,483,604
Other health	76,113	78,469	71,078	73,092	156,693
	6,286,687	6,583,879	6,778,093	7,062,543	7,271,269
Social Services					
Social assistance	2,209,699	2,307,301	2,509,697	2,505,887	2,060,905
Child welfare	192,948	206,453	229,245	266,534	1,001,906
Other social services	302,066	376,366	294,009	246,623	27,162
	2,704,713	2,890,120	3,032,951	3,019,044	3,089,973
Education					
Elementary and secondary	3,628,197	3,782,826	3,969,268	4,121,118	4,163,106
Post secondary	1,288,375	1,351,371	1,413,979	1,471,731	1,451,862
Other education	67,098	117,639	108,988	165,013	159,304
	4,983,670	5,251,836	5,492,235	5,757,862	5,774,272
Protection of Persons and Property					
Law enforcement	365,048	361,261	375,904	395,535	399,290
Police protection	129,316	137,640	143,710	149,749	149,844
Corrections	207,180	235,714	243,054	259,201	211,325
Other protection and regulations	284,869	307,968	327,330	294,275	270,172
	986,413	1,042,583	1,089,998	1,098,760	1,030,631
Transportation					
Road and air	718,872	624,172	572,187	576,620	496,601
Ferries	60,902	35,955	9,352	3,566	4,700
Public transit	244,048	246,781	270,299	281,369	288,640
	1,023,822	906,908	851,838	861,555	789,941
Natural Resources and Economic Development					
Forests (including fire suppression)	654,032	756,592	687,550	609,883	481,648
Minerals and mines	57,059	254,396	45,564	26,599	23,117
Environment and agriculture	250,449	271,336	235,298	227,589	221,679
Fish and game	26,725	28,908	25,873	24,028	12,093
Trade and industry	151,527	186,088	171,942	152,551	127,920
	1,139,792	1,497,320	1,166,227	1,040,650	866,457
Other					
Local government	347,568	317,219	302,142	309,099	243,981
Housing support	85,484	108,042	76,343	87,219	83,452
Recreation and culture	193,916	176,931	122,254	116,521	152,778
	626,968	602,192	500,739	512,839	480,211
General Government					
Legislature	25,076	25,464	26,561	30,622	31,925
Administration	211,784	221,162	227,808	211,491	200,110
	236,860	246,626	254,369	242,113	232,035
Debt Servicing—Third Parties	915,703	967,146	977,349	950,660	902,793
Net Operating Expense	18,904,628	19,988,610	20,143,799	20,546,026	20,437,582

Fiscals 1994 and 1995 are reported on an expenditure basis as expense numbers are not available.
Prior years' figures have been restated to conform with current classification.



Consolidated Revenue Fund
Schedule of Expense by Group Account Classification
for the Fiscal Year Ended March 31, 1998
(In Thousands—Unaudited)

Ministry	Salaries and Benefits	Operating Costs	Asset Amortization	Grants and Contributions	Other Expenditures	Recoveries	Total
	\$	\$	\$	\$	\$	\$	\$
Legislation	16,275	6,589	868				32,228
Auditor General	5,917	1,664	170	25	8,647	(176)	6,791
Child Advocate	629	375	37	57		(1,017)	1,141
Conflict of Interest	118	45		100			163
Elections B.C.		2,486	186				5,086
Information and Privacy	1,616	730	59		6	(40)	2,406
Ombudsman	3,314	1,291	92		1	(23)	4,674
Office of the Premier	2,020	144	1				2,334
Aboriginal Affairs	9,795	5,949	680		169		24,952
Agriculture	23,634	18,415	1,455	8,900	11	(383)	55,583
Attorney General	344,329	276,468	16,767	14,477	443	(2,841)	932,243
Children and Families	239,496	82,054	7,625	322,861	13,908	(42,090)	1,394,782
Education	49,456	38,757	6,232	1,092,637	1,077	(28,107)	5,737,180
Employment and Investment	77,728	133,575	7,361	5,639,470	26,028	(22,763)	165,641
Environment	127,793	174,387	14,256	79,605	16,634	(149,262)	200,176
Finance	112,299	87,630	33,354	18,904	14,541	(149,705)	115,952
Forests	274,408	509,447	31,826	780	45,155	(163,266)	478,089
Health	198,370	136,943	25,314	2,675	30,525	(370,792)	7,362,455
Human Resources	108,231	48,078	7,775	7,059,053	166,034	(223,259)	1,658,548
Labour	30,421	10,272	1,010	1,494,131	17,341	(17,008)	49,932
Municipal Affairs	25,785	11,448	1,251	11,306	9,753	(12,830)	347,443
Small Business	35,927	28,794	2,518	345,755	3,734	(40,530)	96,150
Transportation	144,122	459,115	181,137	30,373	5,560	(7,022)	502,494
Women's Equality	4,535	2,160	476	879	784	(283,543)	37,522
Other Appropriations	367,898	35,235	(11,118)	30,347	4		1,223,617
Gross Expense	2,206,564	2,072,051	329,332	382,311	2,247,365	(1,798,074)	20,437,582
Inter-ministry recoveries	(306,561)	(206,658)	(11,635)	16,534,646	2,607,720	(3,312,731)	758,811
Total Expense	1,900,003	1,865,393	317,697	(454)	(233,503)		0
Comparative—1997 Expense	2,159,105	1,855,654	429,055	16,534,192	2,374,217	(2,553,920)	20,437,582
				16,112,669	2,286,582	(2,297,039)	20,546,026

²Retirements include debt maturities, redemptions, serial payments, calls, defeasances, buybacks and the offloading of debt to clients under the Fiscal Agency Loan Program.

Schedule of Public Debt
Pursuant to Section 70(2) of the *Financial Administration Act, 1996*
for the Fiscal Year Ended March 31, 1998—Continued
(Unaudited)

In Millions

Net increase (decrease)

	April 1 / 97	Issues ¹	Retirements ²	March 31 / 98	1998	1997
	\$	\$	\$	\$	\$	\$
Used for Loans under the Fiscal Agency Loan Program						
Short-term promissory notes	2,261	10,183	10,463	1,981	(280)	(10)
Province of British Columbia notes, bonds and debentures	15,190	1,941	652	16,479	1,289	1,376
Total	17,451	12,124	11,115	18,460	1,009	1,366

Short-term
Promissory
NotesNotes and
Bonds

Total

	\$	\$	\$
Maturity value	1,981	16,479	18,460
Less: sinking fund balances	(372)	(1,453)	(1,825)
	1,609	15,026	16,635
Less: unamortized discount	(17)	(113)	(130)
Total	1,592	14,913	16,505

¹Issued under and pursuant to the *Financial Administration Act* (R.S.B.C. 1996, chapter 138) as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia. Issues include amounts offlent from the province and the Warehouse Program.

²Retirements include debt maturities, redemptions, serial payments, calls, defeasances and buybacks of debt.

Tangible Capital Assets and Schedule of Depreciation
as at March 31, 1998
(In Thousands—Unaudited)

	In Thousands		1997
	1998		
	Historical Cost \$	Accumulated Depreciation \$	Net Book Value \$
Consolidated Revenue Fund:			
Land.....	761,636		761,636
Highways and bridges ¹	8,307,651	(3,403,479)	4,904,172
Machinery and equipment ²	167,999	(72,757)	95,242
Office furniture ²	102,965	(38,970)	63,995
Office equipment ²	73,189	(45,744)	27,445
Other ³	25,098	(16,724)	8,374
	9,438,538	(3,577,674)	5,860,864
			5,786,012

¹Highways and bridges are reported at their historical costs and are amortized on a straight-line basis over their useful lives.

²Machinery and equipment, office furniture and office equipment are recorded at their historical costs and are amortized on a straight-line basis over a period of 5 to 25 years.

³Other includes land improvements and radio communication equipment.

**Schedule of Payments Based on Contributions Pursuant to Section 25(1)
of the *Financial Administration Act*, 1996 for the
Fiscal Year Ended March 31, 1998
(In Thousands—Unaudited)**

Ministry/Agreement Description	\$
AGRICULTURE	
Tunkwa Range	70
Agricultural Land Commission Exhibit	3
BC Egg Marketing Board	1
Fisheries Renewal BC	848
	922
ATTORNEY GENERAL	
Enhanced 911 Study	200
Gaming Audit Registration, Travel Costs	72
Dedicated Prosecutors	29
Enhanced Speed Enforcement	1,183
Photo Radar	1,137
Enhanced CounterAttack Program	2,759
Gaming Audit and Investigations Office	614
Vancouver Port Policing and Security	992
Federal Child Support Guidelines	1,013
Enforcement of Child Support	363
Forensic Science Services of Birmingham	45
Civil Juries	180
	8,587
CHILDREN AND FAMILIES	
Social Services Agencies Restructuring Program	7,743
Department of Indian and Northern Affairs	23
Problem Gambling Program	1,438
	9,204
EDUCATION, SKILLS AND TRAINING	
Royal Roads University	3,750
Special Opportunity Grants	5,547
Forest Worker Employment Training Program	500
Official Languages in Education	8,150
Special Investment Fund	159
	18,106
ELECTIONS B.C.	
Bosnian Refugees, Electoral Services	40
	40
EMPLOYMENT AND INVESTMENT	
Forest Renewal BC (FRBC)/Science Council of British Columbia	20
FRBC/Job Protection Commission (JPC), Columbia Valley	85
FRBC/JPC, Forest Community Business Program	102
Department of Natural Resources	6
Moyie Project	30
British Columbia Investment Fund	220
Earthquake Hazard Mapping	21
British Columbia Assessment Authority, Secondment	76
British Columbia Gaming Commission	788
Aggregate Mapping in the Okanagan ¹	2
Canadian Society of Petroleum Geologists, Public Education	2
Lotteries Advisory Committee	1,927
Assayers Certificate Program	1
BC Transportation Financing Authority (BCTFA), Computer Support	27
BCTFA, Secondments	36
Canadian International Development Agency	51

**Schedule of Payments Based on Contributions Pursuant to Section 25(1)
of the *Financial Administration Act*, 1996 for the
Fiscal Year Ended March 31, 1998—Continued
(In Thousands—Unaudited)**

Ministry/Agreement Description	\$
EMPLOYMENT AND INVESTMENT—Continued	
FRBC, Vancouver Accommodation	30
International Geomatics Services Corporation, Vancouver Accommodation	7
Norsat International Inc, Secondment	63
Electric Market Task Force	253
British Columbia Transit	356
British Columbia Hydro and Power Authority, Office Space	6
Greater Vancouver Regional District, Secondment	14
Industry Canada, Secondment	73
BCTFA, Manager Secondment	17
British Columbia Hydro and Power Authority Dispute Resolution	23
Columbia Power Corporation	544
Northern Development Fund	25
Department of Foreign Affairs and International Trade	59
British Columbia Transit, Secondment	5
British Columbia Ferry Corporation, Secondment	10
	4,877
ENVIRONMENT	
Forest Renewal BC	117,488
Science Council of British Columbia	671
Coquitlam Flood Protection Dyke	20
Wood Residue Opportunities Strategy	63
Empire Valley Ranch	3,086
Kootenai Tribe of Idaho	10
	121,338
FINANCE	
Crown Land Use Planning Enhancement	1,975
Government Job Strategy	115
Premier's Summit	42
W.L.C. Developments Ltd	422
	2,554
FORESTS	
Forest Renewal BC	312,451
	312,451
HEALTH	
Inter-Provincial Reciprocal Agreements—Hospital Care	29,872
Inter-Provincial Reciprocal Agreements—Medical Services	14,212
Heart Health	97
Occupational Therapy Outreach Program	18
Yukon Communicable Disease Program	42
Seniors Impact on Drug Policy	167
Tobacco Enforcement	734
Veterans Beds	760
Public/Private Partnership	9
	45,911
LABOUR	
Secondary Schools Apprenticeship Scholarship Initiative	45
	45
MUNICIPAL AFFAIRS	
Training for Public Libraries	43
	43

**Schedule of Payments Based on Contributions Pursuant to Section 25(1)
of the *Financial Administration Act*, 1996 for the
Fiscal Year Ended March 31, 1998—Continued
(In Thousands—Unaudited)**

Ministry/Agreement Description	\$
SMALL BUSINESS	
Columbia Basin Power Projects.....	87
Application Fee for Gaming Licenses	92
You BET! Program.....	1
Forest Renewal BC Office Space	34
British Columbia Film Commission	36
Mackenzie and Area Economic Development Commission	2
Government Agents Offices	50
ICBC Training	2
Forest Renewal BC, Barkerville	10
	314
TRANSPORTATION	
Downhill Truck Speed Advisory System	43
Insurance Claim, Tsable River Bridge	13
Fine Grading West Project, Watermain Sleeve.....	32
Traffic Signal Upgrade, Nanaimo	4
Fire Pre-Emption Equipment	2
Highway 7 and 11 Signal Controller.....	24
Electrical Design and Installation, Highway 19 and Departure Bay Road	4
Centreline Painting	2
Taghum Bridge	15
Willow Street Storm Drain Replacement	6
Canadian Pacific Railway, Landslide Stabilization	40
Highway 19 and 17th Street	6
Willow Street Sanitary Sewer Sleeve.....	109
Paving of Caillet Road, Lantzville	7
New Signal Program, Surrey.....	127
Traffic Signal Installation, Surrey	31
Roadway Lighting Project on Highway 20, Phase 2	82
Signalization of Highway 16 West at Westgate Road	57
Street Light Relocation	2
Gravel Pit, North Road	79
Hamilton Interchange	182
Water Level Monitoring Apparatus.....	3
Aardvark Horizontal Drill	14
Widening Trans Canada Highway at Salmon Arm	950
Snooper Truck Services	3
Highway 1A and Helmcken Road Signal Upgrade.....	5
Canada/BC Infrastructure Works Program	7,964
Galloping Goose Trail.....	181
Quality Control.....	26
View Royal	25
Signal Controllers, Golden.....	75
Centreline Marking, Pacific Rim National Park	16
Sanitary Sewer Sleeves	11
Nanaimo Bike Path	15
Watermain Installation	30
Willow Street Storm Sewer Improvements	33
Traffic Signal Installation	40
New Signal Program, Burnaby	41
Logan Creek Culvert	19
Centreline Marking, National Parks Canada	11
Passing Lanes, National Parks Canada.....	50
Overhead Railway Crossing	37
Road Weather Station, Interior Roads Ltd	15

**Schedule of Payments Based on Contributions Pursuant to Section 25(1)
of the *Financial Administration Act, 1996* for the
Fiscal Year Ended March 31, 1998—Continued
(In Thousands—Unaudited)**

Ministry/Agreement Description	\$
TRANSPORTATION—Continued	
Road Weather Station, O'Brien Road and Bridge Maintenance Ltd	27
Road Weather Station, Capilano Highway Services Co.	27
Road Weather Station, Argo Road Maintenance Inc	33
Road Weather Station, Caribou Road Services Ltd	27
Six Mile Connector Curb, Gutters and Sidewalks	29
Acceleration Lane	50
Intersection Safety Camera Program	117
Sealcoating at Bull Moose Mine	33
Thetis Railway Modification	75
Highway 10 at 152nd Avenue, Upgrade.....	27
BC Gas, Highway 1 and 30th Street N.E.	2
Route 6 at Aberdeen Road.....	2
Pipe Installation, Williams Lake	15
MV Anscomb Ferry	10
Left Turn Phase	4
St Johns Street at Buller Street	28
BCTFA, Salary and Benefits	13
Intersection Improvements, Surrey	24
Trail Island Drive and Highway 101 Drainage	30
Sierra Yoyo Desan Road	26
King George Highway at 92nd Avenue.....	16
#1A Fraser Highway	23
Emporer Bridge	56
Traffic Signal Maintenance, Colwood.....	2
Traffic Signal Maintenance, Langford	7
TNL Paving versus the Province of British Columbia	2
Temporary Appointment	8
Intersection of Highway 20 and South Lakeside Drive	341
The Sign Shop	205
Total 1997/98	11,690
	536,082
Total: 1996/97	354,353

¹ Payments made from this account were less than one thousand dollars.

Section 25(1) of the *Financial Administration Act, 1996* authorizes payments "where under an Act, agreement or undertaking:

- (a) money is payable to the government, or
- (b) money has been received by the government, for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the province.

**Schedule of Payments Made to Honour Guarantees
Pursuant to Section 74(3) of the *Financial Administration Act*, 1996
for the Fiscal Year Ended March 31, 1998
(In Thousands—Unaudited)**

Description of Item

	\$
British Columbia Student Loan Program:	
Various lending institutions	9,625
Business Start-up Program	0
Mortgage Assistance Program:	
B.C. Second Mortgages	127
Buy backs from the Bank of Montreal	37
Guarantees authorized pursuant to the <i>Financial Administration Act</i> , Sec. 72	
J.S. McMillan Fisheries Ltd	4,747
Total: 1997/98	14,536
Total: 1996/97	15,822

Section 74(2) of the *Financial Administration Act* authorizes payments to honour guarantees and indemnities where the government has entered into an agreement to give a guarantee in connection with the issue or sale of securities. These payments are reflected in the main statements of the province.

Schedule of Obligations Under Capital Leases
Pursuant to Section 70(3) of the *Financial Administration Act*, 1996
for the Fiscal Year Ended March 31, 1998
(In Thousands—Unaudited)

	\$
Total: 1997/98	14,662
Total: 1996/97	0

Section 70(3) of the *Financial Administration Act* requires disclosure of the financial obligations of the government under a lease when substantially all the risks and benefits of ownership of the property have been transferred to the government. These leases are reflected in the Public Accounts in accordance with the province's accounting policies.

Schedule of Investment Portfolio
Pursuant to Section 44(3) of the *Financial Administration Act, 1996*
as at March 31, 1998
(In Thousands—Unaudited)

	1998		1997
	Total (amortized book cost) \$	Total (market value) \$	Total (amortized book cost) \$
Obligations of or guaranteed by Canada	13,169,835	13,807,175	11,547,031
Obligations of or guaranteed by the US	123,512	120,961	63,645
Obligations of or guaranteed by a province	7,782,542	8,292,729	6,796,105
Obligations of or guaranteed by savings institutions	1,313,492	1,316,507	2,417,225
Commercial paper issued by corporations incorporated under the laws of Canada or of a province	1,244,069	1,244,044	821,272
Bonds and debentures issued by corporations incorporated under the laws of Canada or of a province	1,787,147	1,849,722	779,331
Fully paid common shares of corporations incorporated under the laws of Canada or of a province	11,163,052	16,233,646	9,872,674
Fully paid shares of corporations incorporated in a foreign country	6,279,296	8,341,317	5,767,809
Total	42,862,945	51,206,101	38,065,092

Explanatory Note on Appropriations

The total appropriation amount presented includes the original estimate, statutory authorizations, special warrants and re-allocations within voted appropriations. These statements do not reflect the February 1998 reorganization.

Explanatory Notes on the Group Account Classifications

Salaries and Benefits

- *Supplementary Salary Costs*—includes the cost of extra pay such as premiums and allowances for certain types and locations of work, as well as for additional qualifications or responsibilities of the job.
- *Employee Benefits*—includes the cost of employer contributions to employee benefit plans, pensions and other paid benefits. Employees' relocation and transfer expenses are also included.
- *Legislative Salaries and Indemnities*—includes the cost of the annual indemnity and supplementary salaries for Members of the Legislative Assembly (MLA) as authorized under Sections 2 and 3 of the *Legislative Assembly Allowances and Pension Act* and salaries of Members of the Executive Council and Officers of the Legislature. The expense allowances payable under subsection 2(1) are classified under Other Expenditures.

Operating Costs

- *Boards, Commissions and Courts*—Fees and Expenses—includes fees paid to board and commission members, appointed by Order-in-Council or by a Minister under an Act, juries and witnesses, and related travel and out-of-pocket expenses.
- *Public Servant Travel*—includes travel expenses of direct government employees and officials while on government business, including travel expenses of Ministers' and Ministers' Office staff.
- *Professional Services*—includes fees and expenses for professional services rendered directly to government such as legal, engineering or management consulting services.
- *Information Systems—Operating*—includes all contract fees and costs related to data, voice, image and text processing operations and services such as data and word processing, data communication charges, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- *Office and Business Expenses*—includes materials, supplies and services required for the operation of offices.
- *Advertising and Publications*—includes costs associated with non-statutory advertising and general publications.
- *Statutory Notices, Annual Reports and Non-Discretionary Publications*—includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, Supplies and Vehicles—Operating and Maintenance Costs*—includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services, food for institutions and the costs associated with the repair and maintenance of government vehicles, machinery and equipment.
- *Building Occupancy Charges*—includes payments to the British Columbia Buildings Corporation (BCBC) or the private sector, for the rental and maintenance of buildings and office accommodation.

Asset Amortization

- *Information Systems*—includes the major purchase or capital lease cost of information systems equipment and related software. Also includes the development cost of new information systems.
- *Office Furniture and Equipment*—includes the purchase or capital lease cost of office furniture and equipment such as desks, filing cabinets and photocopiers.
- *Land*—includes the cost of purchasing, holding and developing land other than rights-of-way acquired for highways and bridges.
- *Highways, Roads and Bridges*—includes the capital costs for construction and major improvements of roads, highways, bridges and ferry landings.
- *Buildings and Works*—includes the purchase, construction or major improvement of buildings which are not part of the BCBC inventory.
- *Machinery, Equipment and Vehicles*—includes the purchase or capital lease cost of aircraft, ships, vehicles, machinery and equipment.

Grants and Contributions

- *Grants*—includes grant payments of a general nature to individuals, businesses, non-profit associations and others in accordance with established eligibility criteria, where there are no contractual requirements.
- *Contributions*—includes payments made under the authority of a contract, agreement or statute, to public bodies and organizations for the provision of specific goods and/or services to the general public where the government has some control over how the funds are to be spent, what goods and/or services are to be provided and which groups are to receive these goods and/or services.

Explanatory Notes on the Group Account Classifications—Continued

Other Expenditures

- *Transfers Between Votes and Special Accounts and Funds*—includes all transfers (payments) between a vote and a Special Account or a Special Fund.
- *Inventories for Resale*—includes payments made for the direct purchase of items to be held for resale to other government entities, or the private sector, or for redistribution within government, and adjustments for year-end inventory counts.
- *Interest on the Public Debt*—includes only interest payments on the direct provincial debt borrowed for government purposes.
- *Other Expenditures*—includes expenditures which cannot be reasonably allocated to another standard object of expenditure, such as financing costs, valuation allowances and certain MLA expenses under the *Legislative Assembly Allowances and Pension Act*.

Recoveries

- *Recoveries Between Votes and Special Accounts and Funds*—includes all recoveries between a vote and a Special Account or a Special Fund.
- *Recoveries Within Government*—includes recoveries for the use of equipment or the provision of goods and services within or between ministries and other entities of the provincial government included in the Consolidated Revenue Fund.
- *Recoveries External to Government*—includes costs and amounts recovered from government corporations, other levels of government, and non-government organizations; the amortization of previously established liabilities; and the offset for commissions paid for the collection of government revenues and accounts.

Legislation—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
1	Legislation				
	Members' Indemnities and Allowances	7,233			7,233
	Members' Constituency Support	5,475			5,475
	Legislative Committees	100			100
	Inter-Parliamentary Relations	65			65
	Legislative Documents	300			300
	Parliamentary Dining Room (net of recoveries).....	100			100
	Caucus Support Services	4,187			4,187
	Office of the Speaker	245			245
	Clerk of the House	793			793
	Legislative Accounting/Assembly Services.....	548			548
	Human Resources.....	151			151
	Computer Systems	125			125
	Legislative Internship Program	110			110
	Sergeant-at-Arms	2,390			2,390
	Hansard.....	1,934			1,934
	Legislative Library	2,208			2,208
	Legislative Building Improvements	570			570
	Communications and Other Centralized Expenses	2,734			2,734
	Statutory Appropriation.....			2,960	2,960
	Tangible Capital Assets			(493)	(493)
	Amortization Expense			508	508
	Total Expense.....	29,268	0	2,975	32,243
	Adjustment to Transfer Tangible Capital Assets and Amorti- zation Expense to Other Appropriations			(15)	(15)
	Total Expenditure.....	29,268	0	2,960	32,228
	Breakdown of Other Authorizations—				
	Statutory Appropriation—within vote.....	2,960			
		2,960			

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
6,294				1,319		7,613	(380)
36				6,847		6,883	(1,408)
	28			188		216	(116)
	3		25	276		304	(239)
	550					550	(250)
255	148				(176)	227	(127)
3,287	686	279				4,252	(65)
158	56	6		10		230	15
667	67	27		2		763	30
476	92	41				609	(61)
117	3	1				121	30
117	4	1				122	3
89	15			5		109	1
2,055	238	23				2,316	74
1,292	741	121				2,154	(220)
1,432	383	156				1,971	237
	648	5				653	(83)
	2,927	208				3,135	(401)
						0	2,960
		(493)				(493)	0
		508				508	0
16,275	6,589	883	25	8,647	(176)	32,243	0
		(15)				(15)	0
16,275	6,589	868	25	8,647	(176)	32,228	0

Auditor General—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
2	Auditor General (net of recoveries)	6,875			6,875
	Tangible Capital Assets			(169)	(169)
	Amortization Expense			201	201
	Total Expense	6,875	0	32	6,907
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			(32)	(32)
	Total Expenditure	6,875	0	0	6,875

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
5,917	1,664	170	57		(1,017)	6,791	84
		(169)				(169)	0
		201				201	0
5,917	1,664	202	57	0	(1,017)	6,823	84
		(32)				(32)	0
5,917	1,664	170	57	0	(1,017)	6,791	84

Office of Child, Youth and Family Advocate—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$
3	Office of Child, Youth and Family Advocate	1,148		
	Amortization Expense.....			23
	Total Expense	1,148	0	23
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			(23)
	Total Expenditure	1,148	0	0

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
629	375	37	100			1,141	7
		23				23	0
629	375	60	100	0	0	1,164	7
		(23)				(23)	0
629	375	37	100	0	0	1,141	7

Conflict of Interest Commissioner—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$
4	Conflict of Interest Commissioner	178		
	Total Expenditure.....	178	0	0

Total
Appropriations
\$

178

178

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
118	45					163	15
118	45	0	0	0	0	163	15

Elections B.C.—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
5	Office of the Chief Electoral Officer	3,767			3,767
	Statutory Services	3,204			3,204
		6,971	0	0	6,971
	Statutory—				
	Bosnian Refugees, Electoral Services				0
	Tangible Capital Assets.....			(124)	(124)
	Amortization Expense.....			381	381
	Total Expense	6,971	0	257	7,228
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			(257)	(257)
	Total Expenditure	6,971	0	0	6,971

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
2,017	1,214	100		2		3,333	434
410	1,253	86		4		1,753	1,451
2,427	2,467	186	0	6	0	5,086	1,885
21	19				(40)	0	0
		(124)				(124)	0
		381				381	0
2,448	2,486	443	0	6	(40)	5,343	1,885
		(257)				(257)	0
2,448	2,486	186	0	6	(40)	5,086	1,885

Information and Privacy Commissioner—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
6	Information and Privacy Commissioner (net of recoveries) ...	2,446			2,446
	Tangible Capital Assets.....			(46)	(46)
	Amortization Expense.....			39	39
	Total Expense	2,446	0	(7)	2,439
	Adjustment to Transfer Tangible Capital Assets and Amorti- zation Expense to Other Appropriations			7	7
	Total Expenditure	2,446	0	0	2,446

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
1,616	730	59		1		2,406	40
		(46)				(46)	0
		39				39	0
1,616	730	52	0	1	0	2,399	40
		7				7	0
1,616	730	59	0	1	0	2,406	40

Ombudsman—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$
7	Ombudsman (net of recoveries)	4,675		
	Tangible Capital Assets			(221)
	Amortization Expense			112
	Total Expense	4,675	0	(109)
	Adjustment to Transfer Tangible Capital Assets and Amorti- zation Expense to Other Appropriations			109
	Total Expenditure	4,675	0	0

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
3,314	1,291	92			(23)	4,674	1
		(221)				(221)	0
		112				112	0
3,314	1,291	(17)	0	0	(23)	4,565	1
		109				109	0
3,314	1,291	92	0	0	(23)	4,674	1

Office of the Premier—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$
8	Office of the Premier			
	Office of the Premier.....	1,806	(3)	
	Deputy Minister's Office.....	489	3	
		<u>2,295</u>	<u>0</u>	<u>0</u>
	Valuation Allowance.....			169
	Total Expenditure.....	<u>2,295</u>	<u>0</u>	<u>169</u>
	Breakdown of Other Authorizations—			
	Valuation Allowance.....	169		
		<u>169</u>		

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
1,594	79	1				1,674	129
426	65					491	1
2,020	144	1	0	0	0	2,165	130
				169		169	0
2,020	144	1	0	169	0	2,334	130

Ministry of Aboriginal Affairs—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
9	Minister's Office.....	332			332
10	Ministry Operations				
	Support to Treaty Negotiations and Other Initiatives (net of recoveries)	12,486			12,486
	Treaty Negotiations.....	10,783			10,783
		23,269	0	0	23,269
	Statutory—				
	Special Account—				
	First Citizens' Fund.....	2,900			2,900
	Total Expenditure.....	26,501	0	0	26,501

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
261	11					272	60
5,034	3,526	680	2,568	2	(383)	11,427	1,059
4,500	2,386		3,556	9		10,451	332
9,534	5,912	680	6,124	11	(383)	21,878	1,391
	26		2,776			2,802	98
9,795	5,949	680	8,900	11	(383)	24,952	1,549

Ministry of Agriculture, Fisheries and Food—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
11	Minister's Office.....	407			407
12	Ministry Operations				
	Corporate Services.....	11,828	(448)		11,380
	Fisheries and Food (net of recoveries).....	7,718	(44)		7,674
	Agriculture and Risk Management (net of recoveries)				
	Agriculture.....	21,435	477		21,912
	Crop Insurance.....	4,544	209		4,753
	Net Income Stabilization Account	3,000	(194)		2,806
		48,525	0	0	48,525
13	Provincial Agricultural Land Commission	2,782			2,782
14	British Columbia Marketing Board	781			781
15	Okanagan Valley Tree Fruit Authority	2,000			2,000
	Statutory—				
	Tunkwa Range.....				0
	Agricultural Land Commission Exhibit				0
	BC Egg Marketing Board				0
	Fisheries Renewal BC.....				0
	Livestock Improvement.....			55	55
	Unexpired Brand Revenue Refunds.....			171	171
	Agricultural Renewal Initiative—Loan Guarantees			70	70
	Special Accounts—				
	Grazing Enhancement Fund	1,500			1,500
	Livestock Protection	20			20
	Agricultural Land Development.....			25,654	25,654
	Less: transfer to the General Account from the Agricultural Land Development Special Account			(25,654)	(25,654)
	Valuation Allowance ¹				0
	Tangible Capital Assets.....			(756)	(756)
	Amortization Expense.....			2,107	2,107
	Total Expense	56,015	0	1,647	57,662
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			(1,351)	(1,351)
	Total Expenditure	56,015	0	296	56,311
	Breakdown of Other Authorizations—				
	Statutory Appropriations	296			
	Statutory Appropriations—Special Account.....	25,654			
	Inter-account transfer	(25,654)			
	Valuation Allowance ¹	0			
		296			

¹ Payments made from this account were under one thousand dollars.

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
378	15					393	14
4,248	4,068	595	2,142	42		11,095	285
3,701	2,759	81	1,004			7,545	129
11,340	7,064	566	3,149	135	(411)	21,843	69
1,679	1,141	78	3,250		(1,506)	4,642	111
			2,805			2,805	1
20,968	15,032	1,320	12,350	177	(1,917)	47,930	595
1,644	1,008	25	23	25	(2)	2,723	59
422	324					746	35
			2,000			2,000	0
	70				(70)	0	0
	3				(3)	0	0
		1			(1)	0	0
222	551	67	8		(848)	0	0
			55			55	0
				171		171	0
				70		70	0
	1,409	42	35			1,486	14
	3		6			9	11
				25,654		25,654	0
				(25,654)		(25,654)	0
		(756)				(756)	0
		2,107				2,107	0
23,634	18,415	2,806	14,477	443	(2,841)	56,934	728
		(1,351)				(1,351)	0
23,634	18,415	1,455	14,477	443	(2,841)	55,583	728

Ministry of Attorney General and Ministry Responsible for Multiculturalism, Human Rights and Immigration—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
16	Minister's Office.....	429			429
17	Ministry Operations				
	Corporate Services (net of recoveries).....	34,804	9,381		44,185
	Court Services (net of recoveries)				
	Management Services	4,426	1,107		5,533
	Registry and Trial Support	104,551	1,059		105,610
	Security and Escorts.....	22,987	414		23,401
	Legal Services (net of recoveries).....	16,021	3,652		19,673
	Criminal Justice (net of recoveries)	62,735	(632)		62,103
	Community Justice (net of recoveries)	123,261	734		123,995
	Corrections (net of recoveries)				
	Strategic Planning and Corporate Programs	10,242	(5,651)		4,591
	Adult Custody	150,891	(1,310)		149,581
	Community Corrections	40,253	(595)		39,658
	Family Justice Services	6,556	41		6,597
	Public Safety and Regulatory Services (net of recoveries)				
	Police Services	142,178	(4,410)		137,768
	Security Programs	1,801	281		2,082
	Provincial Emergency Program.....	3,128	135		3,263
	Film Classification	1,048	(32)		1,016
	Gaming, Audit and Investigation	951	(628)		323
	Agencies, Boards and Commissions (net of recoveries).....	18,963	420		19,383
	Land Title Branch.....	21,224	(4,842)		16,382
	Coordinated Law Enforcement Unit (net of recoveries)	5,444	1,088		6,532
	Multiculturalism, Immigration and Human Rights (net of recoveries)				
	Multiculturalism and Immigration	8,483	(284)		8,199
	British Columbia Human Rights Tribunal.....	982	204		1,186
	British Columbia Human Rights Commission	5,259	(132)		5,127
		786,188	0	0	786,188
18	Statutory Services				
	<i>Criminal Injury Compensation Act</i>	24,650		1,923	26,573
	<i>Crown Proceeding Act</i>	10,740		405	11,145
	<i>Emergency Program Act</i>	11,965		39,852	51,817
	<i>Inquiry Act</i>	2,500		1,853	4,353
	Valuation Allowance	2,000			2,000
	<i>Liquor Control and Licensing Act</i> (net of recoveries)	1			1
		51,856	0	44,033	95,889
19	Judiciary				
	Superior Courts	9,212			9,212
	Provincial Courts	26,791			26,791
		36,003	0	0	36,003

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
386	22	15				423	6
19,190	16,842	7,557	668	20	(722)	43,555	630
2,850	2,861	301		99		6,111	(578)
40,032	64,589	615		3	(70)	105,169	441
21,352	3,677	70		3	(42)	25,060	(1,659)
15,137	20,359	316	11	1,495	(16,619)	20,699	(1,026)
46,341	19,485	574	137	511	(2,761)	64,287	(2,184)
9,738	9,192	575	104,270	104	(102)	123,777	218
1,846	1,861	254	12	72		4,045	546
79,693	56,034	396	19,917	10	(4,371)	151,679	(2,098)
24,086	6,296	767	6,456	1		37,606	2,052
4,775	1,397	132	361	1		6,666	(69)
2,906	3,279	214	129,480	165	(649)	135,395	2,373
1,866	1,045	378		2	(579)	2,712	(630)
1,837	1,559	97	783	1	(874)	3,403	(140)
768	290	80			(12)	1,126	(110)
596	111	2				709	(386)
4,925	8,637	253	178	4,061		18,054	1,329
8,423	6,342	855		18		15,638	744
2,972	3,402	734		3	(588)	6,523	9
1,958	1,032	104	4,903			7,997	202
518	529	107				1,154	32
2,739	1,420	328	217	1		4,705	422
294,548	230,239	14,709	267,393	6,570	(27,389)	786,070	118
5			26,568			26,573	0
				11,145		11,145	0
1,785	30,284	2	19,864		(118)	51,817	0
201	4,060	51	40	1		4,353	0
				21		21	1,979
4,005	1,210	285		1	(5,501)	0	1
5,996	35,554	338	46,472	11,168	(5,619)	93,909	1,980
7,812	1,018	316		7		9,153	59
23,808	2,663	245	115		(8)	26,823	(32)
31,620	3,681	561	115	7	(8)	35,976	27

Ministry of Attorney General and Ministry Responsible for Multiculturalism, Human Rights and Immigration—(In Thousands—Unaudited)—Continued

Description	Total Appropriations			Total Appropriations \$
	Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
Statutory—				
Enhanced 911 Study				0
Gaming Audit Registration, Travel Costs				0
Dedicated Prosecutors				0
Enhanced Speed Enforcement				0
Photo Radar				0
Enhanced CounterAttack Program.....				0
Gaming Audit and Investigation Office				0
Vancouver Port Policing and Security				0
Federal Child Support Guidelines				0
Enforcement of Child Support				0
Forensic Science Service of Birmingham				0
Civil Juries				0
Unclaimed Money Act.....			145	145
Electoral Boundaries Commission			174	174
Special Accounts—				
Forfeited Crime Proceeds Fund.....	1,186			1,186
Inmate Work Program	1,492			1,492
Public Trustee Operating Account.....	15,480			15,480
Victims of Crime Act	7,241			7,241
Less: transfer from Vote 17 to the Public Trustee Operating Account Special Account.....	(4,345)			(4,345)
Less: transfer to the General Account from the Inmate Work Program Special Account.....			(452)	(452)
Tangible Capital Assets.....			(10,692)	(10,692)
Amortization Expense.....			8,579	8,579
Total Expense	895,530	0	41,787	937,317
Adjustment to Transfer Tangible Capital Assets and Amorti- zation Expense to Other Appropriations			2,113	2,113
Total Expenditure.....	895,530	0	43,900	939,430
Breakdown of Other Authorizations—				
Statutory Appropriations—within vote	44,033			
Statutory Appropriations	319			
Inter-account transfer	(452)			
	43,900			

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
	200				(200)	0	0
	72				(72)	0	0
29					(29)	0	0
			1,183		(1,183)	0	0
			1,137		(1,137)	0	0
			2,759		(2,759)	0	0
314	180	120			(614)	0	0
68	130	17	777		(992)	0	0
240	592	69	112		(1,013)	0	0
	295	68			(363)	0	0
	45				(45)	0	0
175	5				(180)	0	0
				145		145	0
	104	70				174	0
		268				268	918
16	619	80	401	200		1,316	176
9,386	4,452	442	539	320	(387)	14,752	728
1,551	278	10	1,973		(100)	3,712	3,529
				(4,050)		(4,050)	(295)
				(452)		(452)	0
		(10,692)				(10,692)	0
		8,579				8,579	0
344,329	276,468	14,654	322,861	13,908	(42,090)	930,130	7,187
		2,113				2,113	0
344,329	276,468	16,767	322,861	13,908	(42,090)	932,243	7,187

Ministry for Children and Families—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$
20	Minister's Office.....	445		445
21	Ministry Operations			
	Corporate Services.....	56,809		56,809
	Regional Programs			
	Program Management.....	230,179	(15,320)	1,800
	Services for Children and Families.....	521,665	(160)	27,800
	Child Care Services.....	190,532	(10)	
	Services for Adults.....	361,375	15,490	4,200
		1,360,560	0	33,800
	Statutory—			
	Social Services Agencies Restructuring Program.....			0
	Department of Indian and Northern Affairs.....			0
	Problem Gambling Program.....			0
	Tangible Capital Assets.....			(4,954)
	Amortization Expense.....			3,191
	Total Expense.....	1,361,005	0	32,037
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations.....			1,763
	Total Expenditure.....	1,361,005	0	33,800
	Breakdown of Other Authorizations—			
	Special Warrant No 1.	33,800		
		33,800		

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
414	27	2				443	2
28,257	28,810	6,995	2,768	277		67,107	(10,298)
164,175	41,032	278	2,157		(289)	207,353	9,306
32,939	8,017	185	537,620	668	(18,297)	561,132	(11,827)
6,511	580	7	166,914	132		174,144	16,378
6,726	1,981		376,213		(317)	384,603	(3,538)
238,608	80,420	7,465	1,085,672	1,077	(18,903)	1,394,339	21
434	1,320	100	5,889		(7,743)	0	0
		23			(23)	0	0
40	287	35	1,076		(1,438)	0	0
		(4,954)				(4,954)	0
		3,191				3,191	0
239,496	82,054	5,862	1,092,637	1,077	(28,107)	1,393,019	23
		1,763				1,763	0
239,496	82,054	7,625	1,092,637	1,077	(28,107)	1,394,782	23

Ministry of Education, Skills and Training—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$
22	Minister's Office.....	451		
23	Ministry Operations			
	Program Management (net of recoveries)			
	Corporate Services	22,393	3,100	25,493
	Education Programs	49,749		49,749
	Skills Development Program	32,226	(3,100)	29,126
	K-12 Education Programs (net of recoveries)			
	Operating Contributions, Public Schools	3,501,714	1,600	3,503,314
	School Support Contributions	63,999	(300)	63,699
	Operating Contributions, Independent Schools	133,377	(1,300)	132,077
	Debt Service Contributions, Public Schools	404,000		404,000
	Post Secondary Education Programs			
	Educational Institutions and Organizations	1,072,108	(1,220)	1,070,888
	Matching Programs, Universities	700		700
	Grants in Lieu of Property Taxes	700		700
	Industry Training and Apprenticeship Programs	42,335	1,220	43,555
	Student Financial Assistance Programs	114,191		114,191
	Debt Service Contributions	241,434		241,434
	Skills Development Programs			
	Youth Works and Welfare to Work Programs	80,454		80,454
	Vocational Rehabilitation Services	12,990		12,990
	Industry Training and Adjustment Programs	4,270		4,270
	Student Summer Works Program	5,950		5,950
		5,782,590	0	5,782,590
	Statutory—			
	Royal Roads University			0
	Special Opportunity Grant			0
	Forest Worker Employment Training Program			0
	Official Languages in Education			0
	Special Investment Fund			0
	Tangible Capital Assets			(1,662)
	Amortization Expense			1,599
	Total Expense	5,783,041	0	(63)
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			63
	Total Expenditure	5,783,041	0	5,783,041

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
407	30					437	14
10,815	11,435	3,201	359	154	(565)	25,399	94
20,012	21,247	560	7,180	465	(342)	49,122	627
17,984	5,391	2,347				25,722	3,404
			3,503,243			3,503,243	71
			67,104		(3,750)	63,354	345
			131,980			131,980	97
			401,993			401,993	2,007
			1,065,268			1,065,268	5,620
			700			700	0
			699			699	1
			28,223	15,332		43,555	0
			84,543	9,048		93,591	20,600
			239,256			239,256	2,178
			72,191			72,191	8,263
238			10,756			10,994	1,996
			2,829	1,029		3,858	412
			5,818			5,818	132
49,049	38,073	6,108	5,622,142	26,028	(4,657)	5,736,743	45,847
			3,750		(3,750)	0	0
			5,547		(5,547)	0	0
			500		(500)	0	0
	629		7,521		(8,150)	0	0
	25	124	10		(159)	0	0
	-	(1,662)				(1,662)	0
		1,599				1,599	0
49,456	38,757	6,169	5,639,470	26,028	(22,763)	5,737,117	45,861
		63				63	0
49,456	38,757	6,232	5,639,470	26,028	(22,763)	5,737,180	45,861

Ministry of Employment and Investment—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$
24	Minister's Office.....	374		374
25	Ministry Operations			
	Corporate Services (net of recoveries).....	19,474	(1,000)	18,474
	Economic Development	13,205		13,205
	BC Trade and Investment Office (net of recoveries).....	14,578		14,578
	Energy and Minerals (net of recoveries)	19,696	1,000	20,696
	Kemess Mine	45,000	(4,642)	40,358
	Reserves for Doubtful Accounts and Concessionary Loans ..	6,396	4,642	11,038
	Contributions to the British Columbia Ferry Corporation ..	4,700		4,700
	British Columbia Racing Commission (net of recoveries).....	1		1
	British Columbia Gaming Commission (net of recoveries)....	4,004		4,004
		127,054	0	127,054
26	Crown Corporations Secretariat.....	1		1
27	Information, Science and Technology Agency			
	Corporate Programs and Services (net of recoveries).....	11,315		11,315
	Information Technology (IT) Services Division (net of recoveries)			
	Cross-Government IT Initiatives	22,125		22,125
	Information Technology Services.....	133,381		133,381
	Electronic Commerce.....	5,976		5,976
	Information Technology Recoveries	(161,481)		(161,481)
	Science and Technology	22,356		22,356
		33,672	0	33,672
28	Resource Revenue Sharing Agreements	810		810
	Statutory—			
	Forest Renewal BC (FRBC)/Science Council of British Columbia			0
	FRBC/Job Protection Commission (JPC), Columbia Valley			0
	FRBC/JPC, Forest Community Business Program.....			0
	Department of Natural Resources			0
	Moyie Project			0
	BC Investment Fund.....			0
	Earthquake Hazard Mapping.....			0
	British Columbia Assessment Authority, Secondment			0
	British Columbia Gaming Commission			0
	Aggregate Mapping in the Okanagan ¹			0
	Canadian Society of Petroleum Geologists, Public Education ..			0
	Lotteries Advisory Committee			0
	Assayers Certificate Program			0
	BC Transportation Financing Authority (BCTFA), Computer Support			0
	BC Transportation Financing Authority, Secondments			0
	Canadian International Development Agency			0
	Forest Renewal BC, Vancouver Accommodation			0
	International Geomatics Services Corporation, Vancouver Accommodation			0
	Norsat International Inc., Secondment			0
	Electricity Market Task Force			0
	British Columbia Transit.....			0
	British Columbia Hydro and Power Authority, Office Space.....			0
	Greater Vancouver Regional District, Secondment.....			0
	Industry Canada, Secondment.....			0
	BC Transportation Financing Authority, Manager Secondment			0

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
309	14					323	51
7,099	8,062	325	1,555	217	(10)	17,248	1,226
3,822	1,608	20	1,988	4,985	6	12,429	776
5,519	7,906	35	2,320	3	(1,736)	14,047	531
15,209	4,091	331	529			20,160	536
			40,358			40,358	0
				10,929		10,929	109
			4,700			4,700	0
994	581	39			(1,614)	0	1
2,912	947	2			(90)	3,771	233
35,555	23,195	752	51,450	16,134	(3,444)	123,642	3,412
973	908	33			(1,914)	0	1
5,343	5,520	483	154	97	(310)	11,287	28
3,518	7,212	773				11,503	10,622
27,312	90,588	5,054		13	(927)	122,040	11,341
1,579	2,595	20		1	(5,593)	(1,398)	7,374
1	45			6	(132,197)	(132,145)	(29,336)
954	141		1,740	19,338		22,173	183
38,707	106,101	6,330	1,894	19,455	(139,027)	33,460	212
			810			810	0
	20				(20)	0	0
	76	9			(85)	0	0
	102				(102)	0	0
	6				(6)	0	0
12	17	1			(30)	0	0
	220				(220)	0	0
	21				(21)	0	0
76					(76)	0	0
358	219	211			(788)	0	0
	2				(2)	0	0
590	1,304	17	15	1	(1,927)	0	0
	1				(1)	0	0
20	7				(27)	0	0
36					(36)	0	0
28	23				(51)	0	0
	30				(30)	0	0
	7				(7)	0	0
63					(63)	0	0
	232	1	20		(253)	0	0
	356				(356)	0	0
	6				(6)	0	0
14					(14)	0	0
73					(73)	0	0
17					(17)	0	0

Ministry of Employment and Investment—(In Thousands—Unaudited)—Continued

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
	British Columbia Hydro and Power Authority Dispute Resolution.....				0
	Columbia Power Corporation				0
	Northern Development Fund				0
	Department of Foreign Affairs and International Trade.....				0
	British Columbia Transit, Secondment				0
	British Columbia Ferry Corporation, Secondment.....				0
	Interest on Revenue Refunds			4,120	4,120
	Mine Improvement			27	27
	Industrial Incentive Fund.....			50,000	50,000
	Williston Reservoir Compensation Costs			835	835
	Fort Nelson, Blueberry—Doig Indian Band Lands			144	144
	Special Accounts—				
	Build BC	4,985			4,985
	Science and Technology Fund.....	19,330			19,330
	Vancouver Island Natural Gas Pipeline Assistance.....	2,100			2,100
	Special Fund—				
	Natural Resource Community Fund.....	86		10,384	10,470
	Less: transfer from Vote 25 to the Build BC Special Account.....	(4,985)			(4,985)
	Less: transfer from Vote 25 to the Science and Technology Special Account.....	(19,330)			(19,330)
	Less: transfer from the Natural Resource Community Fund Special Fund to the General Account			(10,471)	(10,471)
	Less: transfer from the General Account to the Industrial Incentive Fund Special Account			(50,000)	(50,000)
	Valuation Allowance.....			577	577
	Tangible Capital Assets.....			(3,935)	(3,935)
	Amortization Expense.....			4,368	4,368
	Total Expense	164,097	0	6,049	170,146
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			(433)	(433)
	Total Expenditure	164,097	0	5,616	169,713
	Breakdown of Other Authorizations—				
	Statutory Appropriations	55,126			
	Statutory Appropriations—Special Fund	10,384			
	Inter-account transfers.....	(60,471)			
	Valuation Allowance	577			
		5,616			

¹Payments made from this account were less than one thousand dollars.

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
	23				(23)	0	0
528	16				(544)	0	0
	25				(25)	0	0
59					(59)	0	0
5					(5)	0	0
10					(10)	0	0
	120			4,000		4,120	0
	27					27	0
				50,000		50,000	0
	52			783		835	0
			144			144	0
295	93		4,328			4,716	269
	352	7	18,844			19,203	127
			2,100			2,100	0
				10,470		10,470	0
				(4,985)		(4,985)	0
				(19,330)		(19,330)	0
				(10,471)		(10,471)	0
				(50,000)		(50,000)	0
				577		577	0
		(3,935)				(3,935)	0
		4,368				4,368	0
77,728	133,575	7,794	79,605	16,634	(149,262)	166,074	4,072
		(433)				(433)	0
77,728	133,575	7,361	79,605	16,634	(149,262)	165,641	4,072

Ministry of Environment, Lands and Parks—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
29	Minister's Office.....	400			400
30	Ministry Operations				
	Corporate Services (net of recoveries).....	49,022			49,022
	Environment and Lands Headquarters (net of recoveries) ..	31,838			31,838
	Environment and Lands Regional Operations (net of recoveries).....	46,211			46,211
	Parks (net of recoveries)	35,789			35,789
	Environment Youth Team.....	3,350			3,350
		166,210	0	0	166,210
	Statutory—				
	Forest Renewal BC.....				0
	Science Council of British Columbia				0
	Coquitlam Flood Protection Dyke				0
	Wood Residue Opportunities Strategy.....				0
	Empire Valley Ranch.....				0
	Kootenai Tribe of Idaho				0
	Environmental Management Act, Destiny Bay				0
	Environmental Management Act, Queen's Bay.....				0
	Special Accounts—				
	Crown Land	2,956		39,325	42,281
	Habitat Conservation Fund.....	1,250			1,250
	Sustainable Environment Fund	32,711			32,711
	Less: transfer from the Crown Land Special Account to the General Account			(38,580)	(38,580)
	Valuation Allowance.....			389	389
	Tangible Capital Assets.....			(6,212)	(6,212)
	Amortization Expense.....			6,377	6,377
	Total Expense.....	203,527	0	1,299	204,826
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			(165)	(165)
	Total Expenditure.....	203,527	0	1,134	204,661
	Breakdown of Other Authorizations—				
	Statutory Appropriation—Special Account.....	39,325			
	Inter-account transfer	(38,580)			
	Valuation Allowance	389			
		1,134			

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
378	12					390	10
11,953	30,037	1,923	607	111	(4)	44,627	4,395
24,050	12,799	1,270	1,967	15	(7,770)	32,331	(493)
53,121	12,394	1,603	1,269		(19,240)	49,147	(2,936)
18,734	13,835	1,280	205		(206)	33,848	1,941
173	3,121	11				3,305	45
108,031	72,186	6,087	4,048	126	(27,220)	163,258	2,952
11,429	96,324	3,036	6,699		(117,488)	0	0
180	393	16	82		(671)	0	0
			20		(20)	0	0
	63				(63)	0	0
		3,086			(3,086)	0	0
	10				(10)	0	0
						0	0
						0	0
	581	1,646	1,200	38,854		42,281	0
	210	53	681			944	306
7,775	4,608	332	6,174	13,752	(1,147)	31,494	1,217
				(38,580)		(38,580)	0
				389		389	0
		(6,212)				(6,212)	0
		6,377				6,377	0
127,793	174,387	14,421	18,904	14,541	(149,705)	200,341	4,485
		(165)				(165)	0
127,793	174,387	14,256	18,904	14,541	(149,705)	200,176	4,485

Ministry of Finance and Corporate Relations and Ministry Responsible for Intergovernmental Relations—(In Thousands—Unaudited)

		Total Appropriations			
Vote No.	Description	Estimated \$	Budget Re-allocations \$	Other Authorizations \$	Total Appropriations \$
31	Minister's Office.....	348			348
32	Ministry Operations				
	Corporate Services (net of recoveries).....	20,513	(460)		20,053
	Treasury Board Staff.....	8,118	410		8,528
	Office of the Comptroller General (net of recoveries).....	8,166	(410)		7,756
	Revenue Operations.....	34,737			34,737
	Financial Institutions Commission (net of recoveries).....	3,890			3,890
	Government Services (net of recoveries).....	9,355	331		9,686
	Office of the Chief Investment Officer (net of recoveries) ..	1			1
	Cabinet Operations.....	1,159			1,159
	Cabinet Policy and Communications Secretariat	7,384			7,384
	Coordination of Appointments to Agencies, Boards and Commissions	395			395
	Public Service Appeal Board.....	323	76		399
	Inter-governmental Relations Secretariat.....	1,353	53		1,406
		95,394	0	0	95,394
33	Registries.....	8,297			8,297
34	Pensions Administration	1			1
35	British Columbia Utilities Commission	1			1
36	Product Sales and Services				
	Queen's Printer and Publishing.....	40,000			40,000
	Postal and Distribution Services	30,562			30,562
	Warehousing and Asset Investment Recovery.....	4,540			4,540
	Product Distribution Centre	22,146			22,146
	Recoveries.....	(97,247)			(97,247)
		1	0	0	1
Statutory—					
	Crown Land Use Planning Enhancement.....				0
	Government Job Strategy				0
	Premier's Summit.....				0
	W.L.C. Developments Ltd				0
	Unclaimed Money Act			39	39
	Interest on Revenue Refunds			1,489	1,489
	Special Accounts—				
	Purchasing Commission Working Capital Account	4,920		4,273	9,193
	Provincial Home Acquisition.....	180			180
	Provincial Treasury Operations	3,690			3,690
	Valuation Allowance.....			3,181	3,181
	Tangible Capital Assets.....			(44,805)	(44,805)
	Amortization Expense.....			29,599	29,599
	Total Expense.....	112,832	0	(6,224)	106,608
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			15,206	15,206
	Total Expenditure.....	112,832	0	8,982	121,814
Breakdown of Other Authorizations—					
	Statutory Appropriations	1,528			
	Statutory Appropriation—Special Account	4,273			
	Valuation Allowance	3,181			
		8,982			

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
264	34	2				300	48
11,023	8,831	521	144	641	(1,272)	19,888	165
6,783	1,379	159				8,321	207
6,404	1,902	261			(2,576)	5,991	1,765
21,908	9,432	2,110		1		33,451	1,286
4,358	904	106			(1,519)	3,849	41
6,894	13,963	227	28	260	(11,687)	9,685	1
2,664	1,525	164			(4,353)	0	1
632	218	18				868	291
4,233	2,595	370				7,198	186
243	35					278	117
267	120	11				398	1
1,218	187					1,405	1
66,627	41,091	3,947	172	902	(21,407)	91,332	4,062
5,337	2,618	267				8,222	75
13,043	5,308	8,384		114	(26,849)	0	1
1,828	830	116	16		(2,790)	0	1
7,453	3,568	1,041		21,696	(14)	33,744	6,256
5,506	22,394	390		333	(1,323)	27,300	3,262
1,565	1,828	376		523		4,292	248
2,883	1,267	140		15,259	628	20,177	1,969
					(85,513)	(85,513)	(11,734)
17,407	29,057	1,947	0	37,811	(86,222)	0	1
	(650)		592	58		0	0
	115				(115)	0	0
	42				(42)	0	0
200	120	102			(422)	0	0
				39		39	0
	1,489					1,489	0
365	4,451	18,161			(13,784)	9,193	0
				46		46	134
7,228	3,125	428		3,004	(11,635)	2,150	1,540
				3,181		3,181	0
		(44,805)				(44,805)	0
		29,599				29,599	0
112,299	87,630	18,148	780	45,155	(163,266)	100,746	5,862
		15,206				15,206	0
112,299	87,630	33,354	780	45,155	(163,266)	115,952	5,862

Ministry of Forests—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocation \$	Other Authorizations \$
37	Minister's Office.....	433		433
38	Ministry Operations			
	Corporate Services (net of recoveries).....	35,847		35,847
	Forest Resources Management (net of recoveries)			
	Forest Resource Policy, Practices and Inventory.....	30,309		30,309
	Forest Operations.....	192,033		192,033
	Compliance, Enforcement and Audit.....	16,621		16,621
	Resource Development.....	5,683		5,683
		280,493	0	0
39	Fire Suppression			
	Direct Fire Fighting (net of recoveries).....	35,909		35,909
	Fire Preparedness (net of recoveries)	42,687		42,687
		78,596	0	0
	Statutory—			
	Forest Renewal BC.....			0
	Interest on Revenue Refunds			22
	Special Accounts—			
	Forest Stand Management Fund.....	618		618
	Small Business Forest Enterprise			
	Administration.....	30,900		30,900
	Harvesting—Sales	22,655		22,655
	Harvesting—Roads.....	50,681		50,681
	Silviculture	36,490		36,490
	Protection.....	870		870
		141,596	0	0
	South Moresby Implementation—Forest Replacement..	1,437		1,437
	Tangible Capital Assets.....			(9,473)
	Amortization Expense.....			14,837
	Total Expense	503,173	0	508,559
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			(5,364)
	Total Expenditure	503,173	0	503,195
	Breakdown of Other Authorizations—			
	Statutory Appropriation.....	22		
		22		

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
370	28	3				401	32
24,861	13,446	4,199	654		150	43,310	(7,463)
23,006	10,111	637	126		(959)	32,921	(2,612)
159,826	66,921	2,540	86		(48,648)	180,725	11,308
6,733	3,516	37		5		10,291	6,330
23,735	6,876	216	1,650		(26,794)	5,683	0
238,161	100,870	7,629	2,516	5	(76,251)	272,930	7,563
7,202	14,370	55		2	(2,649)	18,980	16,929
25,769	19,107	1,475	3		(3,685)	42,669	18
32,971	33,477	1,530	3	2	(6,334)	61,649	16,947
2,835	272,163	13,525	145	(482)	(288,186)	0	0
	22					22	0
	248					248	370
				31,000		31,000	(100)
	27,959	10	11			27,980	(5,325)
	42,028	9,125				51,153	(472)
	31,004				(21)	30,983	5,507
	368	4				372	498
0	101,359	9,139	11	31,000	(21)	141,488	108
71	1,280					1,351	86
		(9,473)				(9,473)	0
		14,837				14,837	0
274,408	509,447	37,190	2,675	30,525	(370,792)	483,453	25,106
		(5,364)				(5,364)	0
274,408	509,447	31,826	2,675	30,525	(370,792)	478,089	25,106

Ministry of Health and Ministry Responsible for Seniors—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocation \$	Other Authorizations \$
40	Minister's Office	462		462
41	Ministry Operations			
	Corporate Services (net of recoveries)	142,174	15,088	157,262
	Emergency Health Services (net of recoveries)	128,114	(276)	127,838
	Medical Services Plan (net of recoveries)	1,778,901	936	1,779,837
	Pharmacare	430,684	(18,568)	33,400
	Debt Servicing Contributions	205,008	(11,100)	193,908
	Adult Mental Health (net of recoveries)	270,498	25,506	296,004
	Public and Preventive Health (net of recoveries)	123,683	6,351	130,034
	Acute and Continuing Care (net of recoveries)	3,933,991	(17,937)	3,916,054
	Recoveries from Health Special Account	(143,500)		(143,500)
		6,869,553	0	33,400
42	Vital Statistics	7,862		7,862
43	British Columbia Transit			
	Operating Contributions	152,380		152,380
	Debt Servicing Contributions	145,380		145,380
		297,760	0	0
Statutory—				
	Inter-provincial Reciprocal Agreements—Hospital Care ..			0
	Inter-provincial Reciprocal Agreements—Medical Services ..			0
	Heart Health			0
	Occupational Therapy Outreach			0
	Yukon Communicable Disease Program			0
	Seniors Impact on Drug Policy			0
	Tobacco Enforcement			0
	Veterans' Beds			0
	Public/Private Partnership			0
	Special Accounts—			
	Health Special Account	143,500		143,500
	Medical and Health Care Services			20,834
	Less: transfer to the Medical and Health Care Services Special Account from Vote 43	(4,000)		(4,000)
	Valuation Allowance			2,587
	Tangible Capital Assets			(16,374)
	Amortization Expense			8,612
	Total Expense	7,315,137	0	49,059
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			7,762
	Total Expenditure	7,315,137	0	56,821
Breakdown of Other Authorizations—				
	Special Warrant No. 2	33,400		
	Statutory Appropriation—Special Account	20,834		
	Valuation Allowance	2,587		
		56,821		

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
443	13					456	6
34,568	66,927	17,457	36,030	655	(26)	155,611	1,651
93,984	31,543	6,205	175		(198)	131,709	(3,871)
19,232	6,372	48	1,749,395	4,000	(10,630)	1,768,417	11,420
3,560	1,075	3	463,463		(7)	468,094	(22,578)
			174,466			174,466	19,442
21,098	2,850	72	270,687		(2,473)	292,234	3,770
12,811	11,456	73	109,231		(435)	133,136	(3,102)
7,998	13,807	539	3,900,442			3,922,786	(6,732)
					(143,500)	(143,500)	0
193,251	134,030	24,397	6,703,889	4,655	(157,269)	6,902,953	0
4,641	2,676	917	40	20	(809)	7,485	377
			148,260			148,260	4,120
			140,380			140,380	5,000
0	0	0	288,640	0	0	288,640	9,120
			29,872		(29,872)	0	0
			14,212		(14,212)	0	0
	35		62		(97)	0	0
14	2			2	(18)	0	0
21	20		1		(42)	0	0
	158		9		(167)	0	0
			734		(734)	0	0
			760		(760)	0	0
	9				(9)	0	0
				143,500		143,500	0
			20,834			20,834	0
				(4,000)		(4,000)	0
				21,857	(19,270)	2,587	0
		(16,374)				(16,374)	0
		8,612				8,612	0
198,370	136,943	17,552	7,059,053	166,034	(223,259)	7,354,693	9,503
		7,762				7,762	0
198,370	136,943	25,314	7,059,053	166,034	(223,259)	7,362,455	9,503

Ministry of Human Resources—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$
				Total Appropriations \$
44	Minister's Office	398		398
45	Ministry Operations			
	Program Management (net of recoveries)			
	General Program Management	32,314	1,092	33,406
	Income Support Program Management	125,538	7,092	132,630
	Health Services Program Management	3,159	24	3,183
	Income Support Programs (net of recoveries)			
	Income Assistance	934,124	(19,752)	914,372
	Income Support for Persons with Disabilities	228,522	18,000	246,522
	Youth Works	166,153	(7,000)	159,153
	Hardship Assistance	89,489	(3,680)	85,809
	Administered Benefits and Services	64,863	4,324	69,187
	Health Care and Dental Services (net of recoveries)	52,908	(100)	52,808
		1,697,070	0	1,697,070
	Tangible Capital Assets			(7,926)
	Amortization Expense			4,047
				4,047
	Total Expense	1,697,468	0	(3,879)
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			3,879
				3,879
	Total Expenditure	1,697,468	0	1,697,468

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
346	29					375	23
18,392	12,543	1,612	89	973	(12)	33,597	(191)
87,413	34,149	6,097	41	34		127,734	4,896
2,080	1,357	66				3,503	(320)
			909,119		(7,529)	901,590	12,782
			245,266			245,266	1,256
			153,342			153,342	5,811
			83,133		(9,467)	73,666	12,143
			50,654	16,334		66,988	2,199
			52,487			52,487	321
107,885	48,049	7,775	1,494,131	17,341	(17,008)	1,658,173	38,897
		(7,926)				(7,926)	0
		4,047				4,047	0
108,231	48,078	3,896	1,494,131	17,341	(17,008)	1,654,669	38,920
		3,879				3,879	0
108,231	48,078	7,775	1,494,131	17,341	(17,008)	1,658,548	38,920

Ministry of Labour—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
46	Minister's Office	394			394
47	Ministry Operations				
	Labour Relations and Labour Programs	15,087	1,545		16,632
	Industry Training and Apprenticeship Programs	27,026	(1,565)		25,461
	Labour Relations Board	7,680	20		7,700
	Workers' Compensation Review Board and Compensation Advisory Services (net of recoveries)	1			1
		49,794	0	0	49,794
	Statutory—				
	Secondary School Apprenticeship Scholarship Initiative...				0
	Tangible Capital Assets			(55)	(55)
	Amortization Expense			274	274
	Total Expense	50,188	0	219	50,407
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			(219)	(219)
	Total Expenditure	50,188	0	0	50,188

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
165	5	2				172	222
12,088	4,031	326	63	112	(18)	16,602	30
3,119	1,414	89	11,198	9,641		25,461	0
5,570	2,007	120				7,697	3
9,479	2,815	473			(12,767)	0	1
30,256	10,267	1,008	11,261	9,753	(12,785)	49,760	34
			45		(45)	0	0
		(55)				(55)	0
		274				274	0
30,421	10,272	1,229	11,306	9,753	(12,830)	50,151	256
		(219)				(219)	0
30,421	10,272	1,010	11,306	9,753	(12,830)	49,932	256

Ministry of Municipal Affairs and Housing—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
48	Minister's Office.....	339			339
49	Ministry Operations				
	Corporate Services.....	6,928	(100)		6,828
	Local Government and Community Services	17,245			17,245
	Assessment Services (net of recoveries)	1			1
	Safety and Standards (net of recoveries).....	19,318			19,318
	University Endowment Lands (net of recoveries).....	4,392	100		4,492
	Housing Programs	83,349			83,349
		131,233	0	0	131,233
50	Local Government Grants				
	Unconditional Grant Programs	83,101			83,101
	Conditional Grant Programs.....	105,559			105,559
	Canada-British Columbia Infrastructure Program (net of recoveries)	36,000			36,000
		224,660	0	0	224,660
	Statutory—				
	Home Owner Grant.....			3,288	3,288
	Training for Public Libraries				0
	Transfer of Assets Related to SAFER Program			90	90
	Special Account—				
	University Endowment Lands Administration.....	2,868			2,868
	Valuation Allowance			634	634
	Tangible Capital Assets.....			(1,001)	(1,001)
	Amortization Expense.....			658	658
	Total Expense	359,100	0	3,669	362,769
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			343	343
	Total Expenditure	359,100	0	4,012	363,112
	Breakdown of Other Authorizations—				
	Statutory Appropriations	3,378			
	Valuation Allowance	634			
		4,012			

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
309	10					319	20
3,144	2,386	954		18		6,502	326
5,184	814	12	10,560	47		16,617	628
499	1,690	61			(2,250)	0	1
14,961	3,937	219	15	76		19,208	110
918	2,444	5	3,950		(2,868)	4,449	43
503	72		82,741			83,316	33
25,209	11,343	1,251	97,266	141	(5,118)	130,092	1,141
			82,220			82,220	881
			92,267			92,267	13,292
267	95		70,671	1	(35,369)	35,665	335
267	95	0	245,158	1	(35,369)	210,152	14,508
			3,288			3,288	0
			43		(43)	0	0
				90		90	0
				2,868		2,868	0
				634		634	0
		(1,001)				(1,001)	0
		658				658	0
25,785	11,448	908	345,755	3,734	(40,530)	347,100	15,669
		343				343	0
25,785	11,448	1,251	345,755	3,734	(40,530)	347,443	15,669

Ministry of Small Business, Tourism and Culture—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
51	Minister's Office.....	370			370
52	Ministry Operations				
	Corporate Services (net of recoveries).....	10,702			10,702
	Community and Regional Development (net of recoveries)	25,601			25,601
	Culture, Recreation, Heritage and Sport (net of recoveries)				
	Culture Programs	5,362			5,362
	Heritage Resource Programs.....	7,713			7,713
	Community Grants	1,675			1,675
	Recreation and Sport Branch	9,973			9,973
	British Columbia Arts Council	11,933			11,933
	British Columbia Film Commission (net of recoveries)	893			893
	Contributions to the British Columbia Pavilion Corporation ..	3,644			3,644
	Tourism BC (net of recoveries)	1,300			1,300
		78,796	0	0	78,796
53	Royal British Columbia Museum (net of recoveries)	11,384			11,384
	Statutory—				
	Columbia Basin Power Projects				0
	Application Fee for Gaming Licenses				0
	You BET! Program.....				0
	Forest Renewal BC, Office Space				0
	British Columbia Film Commission				0
	Mackenzie and Area Economic Development Commission ..				0
	Government Agents Offices				0
	ICBC Training				0
	Forest Renewal BC, Barkerville				0
	Special Account—				
	Physical Fitness and Amateur Sports Fund	1,550			1,550
	Valuation Allowance.....			4,901	4,901
	Tangible Capital Assets.....			(912)	(912)
	Amortization Expense.....			1,549	1,549
	Total Expense	92,100	0	5,538	97,638
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			(637)	(637)
	Total Expenditure	92,100	0	4,901	97,001
	Breakdown of Other Authorizations—				
	Valuation Allowance	4,901			
		4,901			

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
351	18	1				370	0
5,222	5,016	434	330	18	(251)	10,769	(67)
16,054	8,575	319	519	493	(911)	25,049	552
849	1,054	41	3,428			5,372	(10)
4,326	2,512	894	622	1	(541)	7,814	(101)
448	182	26	1,584			2,240	(565)
1,000	505	24	8,223		(33)	9,719	254
	162		11,746			11,908	25
461	401	103	13		(8)	970	(77)
			308			308	3,336
1,461	2,263	5	1,848	122	(1,899)	3,800	(2,500)
29,821	20,670	1,846	28,621	634	(3,643)	77,949	847
5,472	8,075	671	206	25	(3,065)	11,384	0
87					(87)	0	0
92					(92)	0	0
	1				(1)	0	0
18	16				(34)	0	0
36					(36)	0	0
	2				(2)	0	0
50					(50)	0	0
	2				(2)	0	0
	10				(10)	0	0
			1,546			1,546	4
				4,901		4,901	0
		(912)				(912)	0
		1,549				1,549	0
35,927	28,794	3,155	30,373	5,560	(7,022)	96,787	851
		(637)				(637)	0
35,927	28,794	2,518	30,373	5,560	(7,022)	96,150	851

Ministry of Transportation and Highways—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
54	Minister's Office	420			420
55	Ministry Operations				
	Corporate Services	25,730			25,730
	Highway Planning and Major Projects (net of recoveries) ..	4,594			4,594
	Highway Operations (net of recoveries)	30,002			30,002
	Highway Maintenance (net of recoveries)	378,972			378,972
	Highway Rehabilitation (net of recoveries)	65,426	(3,310)		62,116
	Highway Capital Construction (net of recoveries)				
	Recoverable Highway Capital Construction Projects	1			1
	Non-recoverable Highway Capital Construction Projects ..	500	510		1,010
	Motor Vehicles (net of recoveries)	1,839	2,800		4,639
	Motor Carrier Commission	617			617
		507,681	0	0	507,681
Statutory—					
	Downhill Truck Speed Advisory System				0
	Insurance Claim, Tsable River Bridge				0
	Fine Grading West Project, Watermain Sleeve				0
	Traffic Signal Upgrade, Nanaimo				0
	Fire Pre-Emption Equipment				0
	Highway 7 and 11 Signal Controller				0
	Electrical Design and Installation, Highway 19 and Departure Bay Road				0
	Centreline Painting				0
	Taghum Bridge				0
	Willow Street Storm Drain Replacement				0
	Canadian Pacific Railway, Landslide Stabilization				0
	Highway 19 and 17th Street				0
	Willow Street Sanitary Sewer Sleeve				0
	Paving of Caillet Road, Lantzville				0
	New Signal Program, Surrey				0
	Traffic Signal Installation, Surrey				0
	Roadway Lighting Project on Highway 20, Phase 2				0
	Signalization of Highway 16 West at Westgate Road				0
	Street Light Relocation				0
	Gravel Pit, North Road				0
	Hamilton Interchange				0
	Water Level Monitoring Apparatus				0
	Aardvark Horizontal Drill				0
	Widening Trans Canada Highway at Salmon Arm				0
	Snooper Truck Services				0
	Highway 1A and Helmcken Road Signal Upgrade				0
	Canada/BC Infrastructure Works Program				0
	Galloping Goose Trail				0
	Quality Control				0
	View Royal				0
	Signal Controllers, Golden				0
	Centreline Marking, Pacific Rim National Park				0
	Sanitary Sewer Sleeves				0
	Nanaimo Bike Path				0
	Watermain Installation				0
	Willow Street Storm Sewer Improvements				0
	Traffic Signal Installation				0
	New Signal Program, Burnaby				0
	Logan Creek Culvert				0
	Centerline Marking, National Parks Canada				0
	Passing Lanes, National Parks Canada				0

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
352	34	3				389	31
14,963	8,998	1,640	12	114		25,727	3
3,034	959	172	20		(18)	4,167	427
16,759	10,942	1,236	10	313		29,260	742
44,401	338,569	671	790	7	(5,582)	378,856	116
9,636	29,868	24,218	18		(5,855)	57,885	4,231
37,551	56,459	146,956		1	(240,967)	0	1
53	96	830	29			1,008	2
16,180	7,493	66		314	(19,460)	4,593	46
213	329	3				545	72
142,790	453,713	175,792	879	749	(271,882)	502,041	5,640
29	14				(43)	0	0
		13			(13)	0	0
		32			(32)	0	0
1	3				(4)	0	0
1	1				(2)	0	0
1	23				(24)	0	0
2	2				(4)	0	0
1	1				(2)	0	0
3	12				(15)	0	0
		6			(6)	0	0
	40				(40)	0	0
5	1				(6)	0	0
		109			(109)	0	0
	7				(7)	0	0
11	116				(127)	0	0
	31				(31)	0	0
	82				(82)	0	0
	57				(57)	0	0
	2				(2)	0	0
	79				(79)	0	0
		182			(182)	0	0
2	1				(3)	0	0
	14				(14)	0	0
		950			(950)	0	0
3					(3)	0	0
4	1				(5)	0	0
759	3,727	3,478			(7,964)	0	0
		181			(181)	0	0
20	6				(26)	0	0
		25			(25)	0	0
	75				(75)	0	0
6	10				(16)	0	0
		11			(11)	0	0
		15			(15)	0	0
		30			(30)	0	0
		33			(33)	0	0
	40				(40)	0	0
1	40				(41)	0	0
	19				(19)	0	0
4	7				(11)	0	0
	50				(50)	0	0

Ministry of Transportation and Highways—(In Thousands—Unaudited)—Continued

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$
	Overhead Railway Crossing			0
	Road Weather Station, Interior Roads Ltd			0
	Road Weather Station, O'Brien Road and Bridge Maintenance Ltd			0
	Road Weather Station, Capilano Highway Services Co.			0
	Road Weather Station, Argo Road Maintenance Inc			0
	Road Weather Station, Caribou Road Services Ltd			0
	Six Mile Connector, Curb, Gutters and Sidewalks			0
	Acceleration Lane			0
	Intersection Safety Camera Program			0
	Sealcoating at Bull Moose Mine			0
	Thetis Railway Modification			0
	Highway 10 at 152nd Avenue, Upgrade			0
	BC Gas—Highway 1 and 30th Street N.E			0
	Route 6 at Aberdeen Road			0
	Pipe Installation, Williams Lake			0
	MV Anscomb Ferry			0
	Left Turn Phase			0
	St Johns Street at Buller Street			0
	BC Transportation and Financing Authority, Salary and Benefits			0
	Intersection Improvements, Surrey			0
	Trail Island Drive and Highway 101 Drainage			0
	Sierra Yoyo Desan Road			0
	King George Highway at 92nd Avenue			0
	#1A Fraser Highway			0
	Emporer Bridge			0
	Traffic Signal Maintenance, Colwood			0
	Traffic Signal Maintenance, Langford			0
	TNL Paving versus the Province of British Columbia			0
	Temporary Appointment			0
	Intersection of Highway 20 and South Lakeside Drive			0
	The Sign Shop			0
	Motor Vehicle Impound Refunds		29	29
	Valuation Allowance		35	35
	Tangible Capital Assets		(3,763)	(3,763)
	Amortization Expense		5,856	5,856
	Total Expense	508,101	0	510,258
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations		(2,093)	(2,093)
	Total Expenditure	508,101	0	508,165
Breakdown of Other Authorizations—				
	Statutory Appropriation	29		
	Valuation Allowance	35		
		64		

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
	37				(37)	0	0
	15				(15)	0	0
	27				(27)	0	0
	27				(27)	0	0
	33				(33)	0	0
	27				(27)	0	0
		29			(29)	0	0
	50				(50)	0	0
43	74				(117)	0	0
	33				(33)	0	0
		75			(75)	0	0
4	23				(27)	0	0
	2				(2)	0	0
	2				(2)	0	0
	15				(15)	0	0
9	1				(10)	0	0
2	2				(4)	0	0
7	21				(28)	0	0
13					(13)	0	0
	24				(24)	0	0
	30				(30)	0	0
11	15				(26)	0	0
	16				(16)	0	0
	23				(23)	0	0
	56				(56)	0	0
1	1				(2)	0	0
3	4				(7)	0	0
	2				(2)	0	0
8					(8)	0	0
26	142	173			(341)	0	0
	205				(205)	0	0
				35	29	29	0
						35	0
		(3,763)				(3,763)	0
		5,856				5,856	0
144,122	459,115	183,230	879	784	(283,543)	504,587	5,671
		(2,093)				(2,093)	0
144,122	459,115	181,137	879	784	(283,543)	502,494	5,671

Ministry of Women's Equality—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$
56	Minister's Office.....	373		
57	Ministry Operations			
	Corporate Services.....	4,026	(4)	
	Programs and Policy			
	Policy and Evaluation.....	734		
	Stopping the Violence and Regional Programs.....	32,872	4	
		37,632	0	0
	Tangible Capital Assets.....			(365)
	Amortization Expense.....			198
	Total Expense	38,005	0	(167)
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations.....			167
	Total Expenditure	38,005	0	0

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
355	10					365	8
1,849	1,801	476	7	4		4,137	(115)
534	21		2			557	177
1,797	328		30,338			32,463	413
4,180	2,150	476 (365) 198	30,347	4	0	37,157 (365) 198	475 0 0
4,535	2,160	309	30,347	4	0	37,355	483
		167				167	0
4,535	2,160	476	30,347	4	0	37,522	483

Other Appropriations—(In Thousands—Unaudited)

Vote No.	Description	Total Appropriations			
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	Total Appropriations \$
58	Management of Public Funds and Debt				
	Cost of Borrowing for Government Purposes (net of recoveries)	904,996			904,996
	Cost of Hedging Interest on Debt Guaranteed by the Province (net of recoveries)	1			1
	Cost of Borrowing for Relending to Government Bodies (net of recoveries)	1			1
	Provincial Treasury Revenue Program	1			1
	Cost of Unallocated Borrowing under the Warehouse Program	1			1
		905,000	0	0	905,000
59	Contingencies (All Ministries)	50,000			50,000
	Osoyoos Band Haynes Claim				0
	Provincial Fish Strategy				0
	Grants in Lieu of Home Owner Grant Benefits for First Nations				0
	Public Sector Employers Council, Higher Utilization				0
	Pacific Salmon Treaty				0
	Vancouver Trade and Convention Centre				0
	Royal Oak Mines Inc				0
	Pacific National Exhibition Settlement				0
	Skeena Cellulose Inc				0
	Kemess Mines Inc				0
	BC-Alcan Agreement				0
	Ombudsman Information System Replacement				0
	Public Service Development Program				0
	BC National Unity Panel				0
	Office of the Minister of Advanced Education, Training and Technology				0
	Office of the Minister of Energy and Mines				0
	Grants and Contributions to Treaty and First Nations				0
	Job Strategy				0
	Ministry for Children and Families—Negotiated Labour Contracts and Training and Support Programs for Adults with Developmental Disabilities				0
	Planet Bingo				0
		50,000	0	0	50,000
60	BC Benefits	299,796		6,938	306,734
61	Commissions on Collection of Public Funds				
	Ministry of Education, Skills and Training (net of recoveries) ..	1			1
	Ministry of Environment, Lands and Parks (net of recoveries) ..				0
	Ministry of Finance and Corporate Relations and Ministry Responsible for Intergovernmental Relations (net of recoveries)				0
	Ministry of Health and Ministry Responsible for Seniors (net of recoveries)				0
	Ministry of Small Business, Tourism and Culture (net of recoveries)				0
	Ministry of Transportation and Highways (net of recoveries) ¹ ..				0
		1	0	0	

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
				908,499	(5,706)	902,793	2,203
				(4,572)	4,572	0	1
	441			1,358,900	(1,359,341)	0	1
				17,098	(17,098)	0	1
				9,073	(9,073)	0	1
0	441	0	0	2,288,998	(1,386,646)	902,793	2,207
						0	50,000
				3,140		3,140	(3,140)
			2,716			2,716	(2,716)
			391			391	(391)
			13			13	(13)
			885			885	(885)
			500			500	(500)
			23,737			23,737	(23,737)
			1,700			1,700	(1,700)
			2,150			2,150	(2,150)
			911			911	(911)
			703			703	(703)
			132			132	(132)
			79			79	(79)
			847			847	(847)
			34			34	(34)
			20			20	(20)
			1,223			1,223	(1,223)
			3,400			3,400	(3,400)
			5,900			5,900	(5,900)
				21		21	(21)
0	0	0	45,341	3,161	0	48,502	1,498
1,103	467	459	313,922	128	(9,345)	306,734	0
				103	(103)	0	1
				1,110	(1,110)	0	0
				38,238	(38,238)	0	0
				980	(980)	0	0
				1	(1)	0	0
						0	0
0	0	0	0	40,432	(40,432)	0	1

Other Appropriations—(In Thousands—Unaudited)—Continued

Vote No.	Description	Total Appropriations		
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$
62	Corporate Accounting System Initiative	10,884		
63	Environmental Assessment and Land Use Coordination			
	Environmental Assessment Office	3,431	423	
	Land Use Coordination Office	4,469		
	Corporate Resource Inventory Initiative	8,622	(423)	
	Tangible Capital Assets			(133)
	Amortization Expense			160
		16,522	0	27
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			(27)
		16,522	0	0
64	Environmental Boards and Forest Appeals Commission			
	Administration and Support Services	1,083		
	Environmental Appeal Board	190		
	Environmental Assessment Board	253		
	Forest Appeals Commission	550		
	Tangible Capital Assets			(43)
	Amortization Expense			26
		2,076	0	(17)
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			17
		2,076	0	0
65	Forest Practices Board	5,292		
	Tangible Capital Assets			(55)
	Amortization Expense			83
		5,292	0	28
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			(28)
		5,292	0	0
66	Office of the Police Complaints Commissioner	500		
	Tangible Capital Assets			(313)
	Amortization Expense			8
		500	0	(305)
	Adjustment to Transfer Tangible Capital Assets and Amortization Expense to Other Appropriations			305
		500	0	0
67	Public Sector Employers' Council	1,607		
68	Public Service Employee Relations Commission			
	Commission Operations	10,102		
	Employee Benefits and Administration			
	Provincial Pensions	116,460	(2,630)	
	Miscellaneous Statutory Items	5,000	2,975	
	Canada Pension	35,278	(3,302)	
	Members of the Legislative Assembly Superannuation ..	1,000	(900)	
	Death and Retiring Benefits	2,586	1,022	
	Extended Health and Dental Benefits	36,200	991	
	Group Insurance	5,400	(562)	
	Medical Services Plan	31,626	(940)	
	Long Term Disability	21,967	(18,258)	
	Employment Insurance	48,416	(3,778)	
	Workers' Compensation	6,700	(990)	
	Employee Assistance Program Administration	650	(152)	
	Other Benefits	20,780	(7,493)	
	Recoveries from Special Offices and Ministries	(332,062)	34,017	
		10,103	0	0

Actual Expenditure by Group Account Classification

Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
2,563	3,583	5,019			(287)	10,878	6
2,229	1,434	63	128			3,854	0
1,810	2,135	95	286	(57)		4,269	200
2,048	4,373	279	1,040		(4)	7,736	463
		(133)				(133)	0
		160				160	0
6,087	7,942	464	1,454	(57)	(4)	15,886	663
		(27)				(27)	0
6,087	7,942	437	1,454	(57)	(4)	15,859	663
573	186	56			(78)	737	346
	250	1			(144)	107	83
						0	253
3	117	6				126	424
		(43)				(43)	0
		26				26	0
576	553	46	0	0	(222)	953	1,106
		17				17	0
576	553	63	0	0	(222)	970	1,106
1,715	2,963	89				4,767	525
		(55)				(55)	0
		83				83	0
1,715	2,963	117	0	0	0	4,795	525
		(28)				(28)	0
1,715	2,963	89	0	0	0	4,767	525
8	142	310	52		(15)	497	3
		(313)				(313)	0
		8				8	0
8	142	5	52	0	(15)	192	3
		305				305	0
8	142	310	52	0	(15)	497	3
1,295	278	28				1,601	6
6,719	6,739	396	9		(3,763)	10,100	2
125,606					(11,784)	113,822	8
7,939						7,939	36
32,634					(702)	31,932	44
56						56	44
3,768					(166)	3,602	6
52,463					(15,305)	37,158	33
8,210					(3,374)	4,836	2
32,588					(1,902)	30,686	0
20,791					(17,088)	3,703	6
45,605					(981)	44,624	14
7,553					(1,853)	5,700	10
531					(50)	481	17
7,380	2,894	3,026			(37)	13,263	24
					(297,802)	(297,802)	(243)
351,843	9,633	3,422	9	0	(354,807)	10,100	3

Other Appropriations—(In Thousands—Unaudited)—Continued

Vote No.	Description	Total Appropriations			Total Appropriations \$
		Estimated \$	Budget Re-allocations \$	Other Authorizations \$	
Statutory—					
Special Accounts—					
	Insurance and Risk Management (IRMA)				
	IRMA—General Administration	637			637
	IRMA—Program Management	12,956			12,956
	Tangible Capital Assets.....			(2)	(2)
	Amortization Expense			71	71
		13,593	0	69	13,662
	Adjustment to Transfer Tangible Capital Assets and Am- ortization Expense to Other Appropriations.....			(69)	(69)
		13,593	0	0	13,593
	Industry Training and Apprenticeship			24,133	24,133
	Tangible Capital Assets.....			(10)	(10)
	Amortization Expense			2	2
		0	0	24,125	24,125
	Adjustment to Transfer Tangible Capital Assets and Am- ortization Expense to Other Appropriations.....			8	8
		0	0	24,133	24,133
	Less: transfer to the Industry Training and Apprenticeship Special Account from Vote 23 and Vote 47			(24,973)	(24,973)
	Adjustment for Accounting Policy Change in Respect of Tan- gible Capital Assets	(27,000)			(27,000)
	Amortization of Change in Unfunded Pension Liability	(37,050)		(27,291)	(64,341)
	Total Expense.....	1,251,324	0	(21,193)	1,230,131
Breakdown of Other Authorizations—					
	Statutory Appropriation—within Vote	6,938			
	Statutory Appropriation—Special Account	24,133			
	Inter-account transfer	(24,973)			
	Amortization of Change in Unfunded Pension Liability	(27,291)			
		(21,193)			

¹ Payments from this account were less than one thousand dollars.

Actual Expenditure by Group Account Classification							
Salaries and Benefits \$	Operating Costs \$	Asset Amortization \$	Grants and Contributions \$	Other Expenditures \$	Recoveries \$	Total \$	Net Under (Over) \$
494	132	12		4,017	(3)	4,652	(4,015)
468	8,317	1			(6,313)	2,473	10,483
		(2)				(2)	0
		71				71	0
962	8,449	82	0	4,017	(6,316)	7,194	6,468
		(69)				(69)	0
962	8,449	13	0	4,017	(6,316)	7,125	6,468
1,746	784	70	21,533			24,133	0
		(10)				(10)	0
		2				2	0
1,746	784	62	21,533	0	0	24,125	0
		8				8	0
1,746	784	70	21,533	0	0	24,133	0
				(24,973)		(24,973)	0
		(21,028)				(21,028)	(5,972)
				(64,341)		(64,341)	0
367,898	35,235	(11,118)	382,311	2,247,365	(1,798,074)	1,223,617	6,514

Summary of Special Accounts
Account Balance as at March 31, 1998
(In Thousands—Unaudited)

	Opening Account Balance	Net Revenue (Expenditure)	Closing Account Balance	Spending Authority Committed	Spending Authority Available
Revolving Accounts	\$	\$	\$	\$	\$
Agricultural Land Development ¹	25,654	(25,654)	0	0	0
Build BC	52,959	650	53,609	(10)	53,619
Crown Land	162,635	5,269	167,904	38,078	129,826
First Citizens' Fund					
—Unexpendable funds ²	28,490	0	28,490	28,490	0
—Expendable funds	5,996	(110)	5,886	(0)	5,886
	34,486	(110)	34,376	28,490	5,886
Forest Stand Management Fund	1,787	383	2,170	(166)	2,336
Forfeited Crime Proceeds Fund	3,489	1,134	4,623	223	4,400
Grazing Enhancement Fund	3,417	(1,486)	1,931	(23)	1,954
Habitat Conservation Fund	3,400	(944)	2,456	0	2,456
Health Special Account	0	0	0	0	0
Industry Training and Apprenticeship Com- mission	0	896	896	(611)	1,507
Inmate Work Program ³	737	167	904	245	659
Insurance and Risk Management ³	14,627	12,633	27,260	(31,467)	58,727
Livestock Protection	122	4	126	0	126
Medical and Health Care Services	14,949	(11,561)	3,388	0	3,388
Physical Fitness and Amateur Sports Fund					
—Unexpendable funds ²	20,491	0	20,491	20,491	0
—Expendable funds	1,187	274	1,461	0	1,461
	21,678	274	21,952	20,491	1,461
Provincial Home Acquisition	480,936	769	481,705	411	481,294
Provincial Treasury Operations ³	24,315	5,834	30,149	2,463	27,686
Provincial Treasury Revenue	4,715	701	5,416	0	5,416
Public Trustee Operating Account ³	4,753	(544)	4,209	677	3,532
Purchasing Commission Working Capital	20,970	9,412	30,382	(24,862)	55,244
Science and Technology Fund ³	28,984	111	29,095	(243)	29,338
Small Business Forest Enterprise	137,014	202,005	339,019	31,238	307,781
South Moresby Implementation—Forest Replacement	24,030	(761)	23,269	(122)	23,391
Sustainable Environment Fund	19,011	241	19,252	(8,305)	27,557
University Endowment Lands Administra- tion	3,838	117	3,955	326	3,629
Victims of Crime Act	103	40	143	(230)	373
Total	1,088,609	199,580	1,288,189	56,603	1,231,586

Summary of Special Accounts
Account Balance as at March 31, 1998—Continued
(In Thousands—Unaudited)

	Opening Account Balance	Increase (Decrease) Account Balance	Closing Account Balance	Spending Authority Committed	Spending Authority Available
Non-revolving Accounts⁴	\$	\$	\$	\$	\$
Industrial Incentive Fund	91,838	(13,849)	77,989	0	77,989
Small Business Incentive Program	14,267	0	14,267	0	14,267
Vancouver Island Natural Gas Pipeline ..	6,163	(2,100)	4,063	0	4,063
Total	112,268	(15,949)	96,319	0	96,319

¹The Agricultural Land Development Special Account was terminated in fiscal 1997/98 and the balance remaining was transferred back to the Ministry of Agriculture, Fisheries and Food.

²On March 31, 1988, the Funds were transferred to become Special Accounts. The "Unexpendable" amount has been restated to reflect the account balance as at the date of the transfer.

³Opening account balances have been restated to reflect current policy changes on asset capitalization.

⁴For non-revolving Special Accounts, cash disbursements decrease the account balance.

**Summary of Special Accounts
Operating Statement
for the Fiscal Year Ended March 31, 1998
(In Thousands—Unaudited)**

	Revenue from Third Parties	Revenue from Appropriation	Total Revenue	(Expenditure)	Net Revenue (Expenditure)
	\$	\$	\$	\$	\$
Revolving Accounts					
Agricultural Land Development	0		0	(25,654)	(25,654)
Build BC	381	4,985	5,366	(4,716)	650
Crown Land	47,550		47,550	(42,281)	5,269
First Citizens' Fund					
—Unexpendable funds	0		0	0	0
—Expendable funds	2,692		2,692	(2,802)	(110)
	2,692	0	2,692	(2,802)	(110)
Forest Stand Management Fund	631		631	(248)	383
Forfeited Crime Proceeds Fund	1,179		1,179	(45)	1,134
Grazing Enhancement Fund	0		0	(1,486)	(1,486)
Habitat Conservation Fund	0		0	(944)	(944)
Health Special Account	143,500		143,500	(143,500)	0
Industry Training and Apprenticeship					
Commission	47	24,973	25,020	(24,124)	896
Inmate Work Program	1,486		1,486	(1,319)	167
Insurance and Risk Management	19,827		19,827	(7,194)	12,633
Livestock Protection	13		13	(9)	4
Medical and Health Care Services	5,273	4,000	9,273	(20,834)	(11,561)
Physical Fitness and Amateur Sports Fund					
—Unexpendable funds	0		0		0
—Expendable funds	1,820		1,820	(1,546)	274
	1,820	0	1,820	(1,546)	274
Provincial Home Acquisition	815		815	(46)	769
Provincial Treasury Operations	8,459		8,459	(2,625)	5,834
Provincial Treasury Revenue	701		701	0	701
Public Trustee Operating Account	10,273	4,050	14,323	(14,867)	(544)
Purchasing Commission Working Capital	0		0	9,412	9,412
Science and Technology Fund	0	19,330	19,330	(19,219)	111
Small Business Forest Enterprise	343,493		343,493	(141,488)	202,005
South Moresby Implementation—Forest Replacement	590		590	(1,351)	(761)
Sustainable Environment Fund	31,735		31,735	(31,494)	241
University Endowment Lands Admin- istration	2,985		2,985	(2,868)	117
Victims of Crime Act	3,752		3,752	(3,712)	40
Total	627,202	57,338	684,540	(484,960)	199,580

**Summary of Special Accounts
Operating Statement
for the Fiscal Year Ended March 31, 1998—Continued
(In Thousands—Unaudited)**

	Revenue from Third Parties	Revenue from Appropriation	Total Revenue	Cash Disbursements	Increase (Decrease) Account Balance
Non-revolving Accounts	\$	\$	\$	\$	\$
Industrial Incentive Fund	0	50,000	50,000	(63,849)	(13,849)
Small Business Incentive Program	0		0	0	0
Vancouver Island Natural Gas Pipeline ..	0		0	(2,100)	(2,100)
Total	0	50,000	50,000	(65,949)	(15,949)

Descriptions of Appropriations

Legislation

Vote 1—Legislation

This vote provides for the operation of the Legislative Assembly and its committees, including indemnities, allowances and salaries for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. The funds allocated for the Office of the Opposition Leader are provided for the general operations and support functions of this office. A grant is provided for membership in the Commonwealth Parliamentary Association. Operating costs of the Parliamentary Dining Room are partly recovered from ministries, organizations and individuals.

Auditor General

Vote 2—Auditor General

This vote provides for the operation of the Office of the Auditor General in meeting the requirements of the *Auditor General Act* including: examination of the accounts and records of the government; issuance of audit reports on the government's financial statements; submission of an annual report to the Legislative Assembly on the work of the Office; other reports; and auditing a number of Crown corporations and other public bodies. Provision is made for a grant to the Canadian Comprehensive Auditing Foundation. Costs incurred for certain audits are recovered.

Office of Child, Youth and Family Advocate

Vote 3—Office of Child, Youth and Family Advocate

This vote provides for the operation of the Office of Child, Youth and Family Advocate. The Advocate is an officer of the Legislature with a mandate under the *Child, Youth and Family Advocacy Act* to ensure that the rights and interests of children, youths and their families relating to designated services are protected and advanced. The Advocate assists and supports children and youths in obtaining access to designated government services, ensures appropriate and effective review and appeal processes are in place, and provides information and advice to government and communities about designated services for children, youths and their families. The Advocate also supports, promotes and coordinates the establishment of advocacy services for children, youths and their families in their local communities. Grants and contributions are provided to various community advocacy groups and the provincial First Call Coalition to develop local advocacy, support operating costs, and assist development of community-based social indicators and other projects.

Conflict of Interest Commissioner

Vote 4—Conflict of Interest Commissioner

This vote provides for the operation of the Office of the Conflict of Interest Commissioner. The Commissioner is an officer of the Legislature with a mandate under the *Members' Conflict of Interest Act* to meet the requirements under the Act.

Elections B.C.

Vote 5—Elections B.C.

This vote provides for expenses incurred by the Office of the Chief Electoral Officer. The Chief Electoral Officer is an officer of the Legislature, and is responsible for the administration of the *Election Act* and the *Recall and Initiative Act*.

(a) OFFICE OF THE CHIEF ELECTORAL OFFICER

This sub-vote provides for the ongoing operating costs of the Office of the Chief Electoral Officer.

(b) STATUTORY SERVICES

This sub-vote provides for the administration of provincial elections, plebiscites, voter registration and list maintenance, enumerations, referenda, electoral boundaries, election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the provincial electoral process.

Statutory Accounts

Bosnian Refugees, Electoral Services

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This account was established for the purpose of providing electoral services to Bosnian refugees in Canada who may be eligible to vote in Bosnian municipal elections held during this fiscal year.

Information and Privacy Commissioner

Vote 6—Information and Privacy Commissioner

This vote provides for the salary and expenses of the Office of the Information and Privacy Commissioner. The Commissioner is an officer of the Legislature under the *Freedom of Information and Protection of Privacy Act (FOIPPA)*, with a broad mandate to protect the rights given to the public under *FOIPPA*. This includes conducting reviews of access to information requests, investigating complaints, monitoring general compliance with the Act, and promoting freedom of information and protection of privacy principles. Provision is also made for grants to accepted organizations to inform the public about the Act. Costs related to the Annual Freedom of Information and Protection of Privacy Conference are fully recovered.

Ombudsman

Vote 7—Ombudsman

This vote provides for the operation of the Office of the Ombudsman. The Ombudsman is an independent officer of the Legislature. Under the authority of the *Ombudsman Act*, the Ombudsman may investigate, either in response to a specific complaint or upon the Ombudsman's own initiative, the actions and decisions of government bodies. The jurisdiction of the Ombudsman extends to ministries of the province, Crown corporations, provincially appointed agencies, boards and commissions, school districts, colleges, universities, hospitals, governing bodies of professional and occupational associations, local governments and regional districts. Some costs incurred are recovered from other ministries, agencies or organizations.

Office of the Premier

Vote 8—Office of the Premier

This vote provides for the Office of the Premier including:

(a) OFFICE OF THE PREMIER

This sub-vote provides for salaries, benefits, allowances and operating expenses for the Premier and the executive staff of the Office.

(b) DEPUTY MINISTER'S OFFICE

This sub-vote provides for support for the Executive Council, including Cabinet and government administration, and management of cross government issues. This sub-vote also provides for salaries, benefits and operating expenses for the Deputy Minister's office.

Aboriginal Affairs

Vote 9—Minister's Office

This vote provides for the Office of the Minister of Aboriginal Affairs, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 10—Ministry Operations

This vote provides for ministry programs and activities including:

(a) SUPPORT TO TREATY NEGOTIATIONS AND OTHER INITIATIVES

This sub-vote provides for mandate development and negotiation and consultation on pre-treaty and claim issues with First Nations, the federal government, third party advisory groups and others. This sub-vote also provides for: financial and administrative, human resource and information management support; communications and public consultation; administration of the First Citizens' Fund Special Account and support to First Nations' advisory committees and boards. Grants and contributions are provided to various First Nations and organizations for heritage, language and culture programs, aboriginal community development, pre-treaty consultation and negotiation, interim measures, and to support intergovernmental policy forums. Recoveries are received from the federal government for costs incurred pursuant to federal/provincial agreements.

(b) TREATY NEGOTIATIONS

This sub-vote provides for the coordination and management of the province's participation in negotiating treaties with First Nations and the federal government. Provision is made for grants and contributions to the British Columbia Treaty Commission to fund operations and various tripartite initiatives, and to provide support for First Nations and others in respect of their participation in the treaty process and in the settlement of claims.

Statutory Account

Special Account

First Citizens' Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act*, 1969, was continued under the *Funds Control Act*, 1979, and was changed to a special account under the *Special Accounts Appropriation and Control Act*, 1988.

Aboriginal Affairs—Continued

The account promotes the economic, social and cultural well being of members of First Nations who are residents of British Columbia, by providing financial assistance through loan guarantees, grants and contributions. Interest attributable to the account balance is credited to the account as revenue. Expenditures consist of grants and contributions in support of student bursaries, native friendship centre operations and economic development programs. The account also provides funds for administrative costs of certain social and economic development programs.

No financing transactions are provided for under this account.

Agriculture, Fisheries and Food

Vote 11—Minister's Office

This vote provides for the Office of the Minister of Agriculture, Fisheries and Food, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 12—Ministry Operations

This vote provides for operations and programs of the ministry, including:

(a) CORPORATE SERVICES

This sub-vote provides for executive direction of the ministry and administrative support services including financial planning, personnel, communications, information systems and program audit. This sub-vote also provides for policy development, program planning, economic and statistical analysis, and information programs. Grants and contributions are provided to Columbia Basin Trust for operating expenses and to industry groups for the production of industry publications.

(b) FISHERIES AND FOOD

This sub-vote provides for aquaculture, commercial fisheries and agri-food programs including:

- (i) *Development and Extension Services*—extension services to the aquaculture industry and research and development projects related to shellfish, marine plants and finfish farming and funding and technical assistance for the handling, processing and marketing of seafood products;
- (ii) *Licensing and Enforcement*—the technical review of applications for tenure and licenses and for the licensing and enforcement of regulations as required under the *Fisheries Act* and *Fish Inspection Act*;
- (iii) *Administration*—the administration of parts of the *Fisheries Act* and *Fish Inspection Act*;
- (iv) *Resource Management*—the development of policies and programs with respect to aboriginal issues, including involvement of First Nations in resource management. Also provides for resource use and environment impact studies;
- (v) *Trade Competition and Food Industry*—the operating costs of the Trade Competition and Food Industry Development programs, including development of policies and strategies to enhance the competitiveness of British Columbia food products in the provincial market; and
- (vi) *Grants and Contributions*—contributions to support aquaculture and commercial fish industries and to enhance the competitiveness of agri-food and fish production, processing and distribution organizations.

(c) AGRICULTURE AND RISK MANAGEMENT

This sub-vote provides for agricultural extension, development, specialist, regulatory, market development and risk management programs and includes:

(i) *Agriculture—provides for:*

- *Agriculture Industry Development*—work through commodity development teams as a partner with agriculture organizations, farm families and industry to provide advice and information on marketing, production technology, farm management and research to the agri-food industry; technical information dissemination to producers; milk, soil, feed and tissue testing; water analysis; animal health centre services; and the provincial 4-H, game farming and farm management programs. Also provides for administration of the *Farm Practices Protection (Right to Farm) Act*. Recoveries are received from seminar, workshop and field day program participants;
- *Resource Management and Planning*—services and programs to initiate, plan and coordinate province-wide land and water policies regarding soil management, waste management and water allocation and conservation;
- *Inspection*—animal health, brand, dairy farm, apiary and crop inspections;
- *Licensing*—the licensing of sale yard operations, production and sale of veterinary drugs, fur farm operations, brand certificates, game farming operations and poultry processors;
- *Applied Research/Demonstration*—work through commodity teams and industry partners to carry out research and demonstration projects related to soil, water, plants and animals; and environmental impact and other agriculture and food research, and technology transfer initiatives;
- *Industry Organization Development Programs*—management of federal/provincial environmental, business management and industry development initiatives; cost shared industry development initiatives; and industry trusts. Contributions are made to agriculture, food, aquaculture and fisheries business organizations; and in support of agriculture, food, resource development and federal/provincial initiatives. Also provides for the administration of the Feeder Association Loan Guarantee Program under the *Financial Administration Act* and credit programs under the *Agriculture Credit Act* and the *Okanagan Valley Tree Fruit Authority Act*. Recoveries are received from the federal government for joint federal/provincial initiatives, and from the Okanagan Valley Tree Fruit Authority for administration of the credit programs on their behalf; and

Agriculture, Fisheries and Food—Continued

- *Grants and Contributions*—grants and contributions to various agencies for pest management; operating grants to livestock associations, 4-H clubs and veterinary services; grants and contributions in support of the agriculture and aquaculture industries; and grants to universities for agriculture, aquaculture and food research.
- (ii) *Crop Insurance*—provides for administration of a crop insurance program, under the *Insurance for Crops Act*, to protect against crop loss as a result of natural disasters. Contributions represent the provincial portion of program premiums. Premiums are also paid by the federal government and producers. Recoveries are received from the federal government for a portion of the administration costs.
- (iii) *Net Income Stabilization Account*—provides for contributions to the federal net income stabilization program.

This sub-vote also provides for a transfer to the Grazing Enhancement Fund Special Account.

Vote 13—Provincial Agricultural Land Commission

This vote provides for operation of the Provincial Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the province. The commission advises municipalities and regional districts on the Agricultural Land Reserve and decides on applications for the addition of land to and/or the exclusion of land from the reserve, and applications for subdivisions and non-farm uses within the reserve. A portion of fees for applications made under the *Agricultural Land Commission Act* and the *Soil Conservation Act* are paid out of this vote, as contributions, to local governments for services provided in the application process. This vote also provides for operation of the Forest Land Commission established by the *Forest Land Reserve Act*. Recoveries are received from the sale of publications and application fees.

Vote 14—British Columbia Marketing Board

This vote provides for operation of the British Columbia Marketing Board which is responsible for supervising the operations of marketing boards and commissions formed under the *Natural Products Marketing (BC) Act*, and hearing related appeals. This vote also provides for the operation of the Farm Practices Board formed under the *Farm Practices Protection (Right to Farm) Act*, and the hearing of related appeals.

Vote 15—Okanagan Valley Tree Fruit Authority

This vote provides for a contribution to the authority for operating costs and the delivery of revitalization programs. The authority is established under the *Okanagan Valley Tree Fruit Authority Act* to ensure an efficient and coordinated approach to the revitalization of the Interior tree fruit industry. The authority will terminate as of December 31, 2000.

Statutory Accounts

Tunkwa Range

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This agreement provided funds for the purpose of enhancing the Tunkwa Range habitat for waterfowl and other wildlife management, recreation and sustainable agriculture.

Agricultural Land Commission (ALC) Exhibit

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This agreement provided funds to cover costs associated with the setup at various agricultural fairs and exhibitions of the ALC's agricultural exhibit.

BC Egg Marketing Board

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This agreement provided funds to ensure the public health by examining a variety of samples for the presence of salmonella.

Fisheries Renewal BC

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). This agreement provided funds for the costs related to the establishment of a team to undertake the Implementation of the *Fisheries Renewal Act*.

Livestock Improvement

This account was established under the authority of the Cattle (Horned) Act (R.S.B.C. 1996, chap. 44, sec. 7) for livestock improvement.

Unexpired Brand Revenue Refunds

This account was established under the authority of the *Financial Administration Act*, (R.S.B.C. 1996, chap. 138, sec. 16(b)) for the purpose making revenue refunds from the Consolidated Revenue Fund for unexpired brand registration terms.

Agricultural Renewal Initiative—Loan Guarantees

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 74).

Special Accounts

Grazing Enhancement Fund

This account was created by the *Grazing Enhancement Fund Special Account Act*, 1995 and will terminate as of March 31, 2005. Revenue is received through a transfer from Vote 12. Expenditures provide for the maintenance and enhancement of range resources including contributions to universities and/or research agencies for research projects related to grazing enhancement. The account also provides funds for costs related to the administration of the account.

Agriculture, Fisheries and Food—Continued

No financing transactions are provided for under this account.

Livestock Protection

This account was originally created as a fund by the *Domestic Animal Protection Act*, 1973, was continued under the *Livestock Protection Act*, and was changed to a special account under the *Special Appropriations Act*, 1982. The purpose of the account is to provide compensation to an owner for livestock killed or injured by a dog that is not owned or kept by the livestock owner, and also to encourage good dog husbandry practices in the province.

All fees, licences and cost assessments levied under the *Livestock Protection Act* are credited to the account as revenue. Expenditures include compensation grants and administration costs.

No financing transactions are provided for under this account.

Agricultural Land Development

The Agricultural Land Development Special Account was terminated in fiscal 1997/1998, and the balance remaining was transferred back to the Ministry of Agriculture, Fisheries and Food.

Valuation Allowance

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 17, 18).

Attorney General and Ministry Responsible for Multiculturalism, Human Rights and Immigration

Vote 16—Minister's Office

This vote provides for the Office of the Attorney General and Minister Responsible for Multiculturalism, Human Rights and Immigration, and includes the salaries of the Attorney General, the minister's staff and related office expenses.

Vote 17—Ministry Operations

This vote provides for ministry programs and operations including:

(a) CORPORATE SERVICES

This sub-vote provides for ministry management, policy, legislation and program development, administrative support, information systems, audit and communications services, and investigation of matters related to the administration of the *Correction Act* and court services. Grants and contributions are provided to agencies and societies providing services which complement ministry programs. Recoveries are received for cost sharing of a project to integrate justice services.

(b) COURT SERVICES

This sub-vote provides for judicial administration and other services, including the provision, operation and maintenance of the courts. This includes:

- (i) *Management Services*—provides for management of branch programs, including administrative and support services;
- (ii) *Registry and Trial Support*—provides for support to the Superior and Provincial Courts, including administrative services, translating, reporting and recording services, facilities, and operational systems. Recoveries are received from the Insurance Corporation of British Columbia for the retrieval of licence plates from unlicensed or uninsured drivers; and
- (iii) *Security and Escorts*—provides for Sheriffs in both the Superior and Provincial Courts whose responsibility is court security, escort of prisoners and document services.

(c) LEGAL SERVICES

This sub-vote provides for legal services to the province and various boards, committees and societies including legal advice, representation in civil litigation, and the drafting, preparing, filing and publishing of statutes, regulations and Orders in Council. This sub-vote also provides for administration of Orders in Council and appeals to the Executive Council. A grant is provided to the Uniform Law Conference of Canada. Recoveries are received from the Liquor Distribution Branch and other ministries for legal services provided.

(d) CRIMINAL JUSTICE

This sub-vote provides for operation of Crown counsel services including prosecution of criminal code and provincial statute offenses, advice to government on matters of criminal law and its enforcement, development of policies and procedures in matters pertaining to the administration of criminal law, and support services to victims of crime. Recoveries are from the British Columbia Securities Commission and the Workers' Compensation Board. Recoveries are also received from other ministries for welfare fraud and from the Victims of Crime Special Account for the implementation of the *Victims of Crime Act*.

Attorney General and Ministry Responsible for Multiculturalism, Human Rights and Immigration—Continued

(e) COMMUNITY JUSTICE

This sub-vote provides for family maintenance enforcement activities, services to victims of crime, community crime prevention programs, community youth programs, training and maintenance of auxiliary and reserve police, regulatory services which are under the jurisdiction of the Attorney General, and administration of community programs. This sub-vote also provides for the administration of the *Residential Tenancy Act*, and the administration and enforcement of consumer legislation, including the *Trade Practice Act*, the *Consumer Protection Act*, the *Motor Dealer Act*, the *Cemeteries and Funeral Services Act*, the *Travel Agents Act*, and the *Sale of Goods Act*, the inspection of business operations to verify compliance with legislation, the investigation of violations involving consumer loss, assistance to over-committed debtors through counselling and debt-pooling arrangements, and the development and implementation of consumer protection policy, legislation and programs. Grants and contributions are provided to educational institutions and other organizations to promote consumer education and awareness. Contributions are also provided to the Legal Services Society and to agencies and societies providing services which complement ministry programs. Costs of administering the Motor Dealer Customer Compensation Fund are recovered from the fund. Recoveries are received from the federal government for costs relating to the improvement of child and spousal support enforcement under the Family Support Enforcement Fund Agreement and from other jurisdictions for maintenance enforcement services.

(f) CORRECTIONS

This sub-vote provides for incarceration of remanded and sentenced adults offenders community corrections services for adult offenders and family justice services, and management of the program, including:

- (i) *Strategic Planning and Corporate Programs*—provides for the planning and management of correctional programs for adult offenders and family justice services, including administrative and support services. Provision is made for grants and contributions to the private sector and non-profit societies for the development and evaluation of correctional programs as well as for the provision of correctional programs, such as the keeping of provincial prisoners in police custody;
- (ii) *Adult Custody*—provides for incarceration of remanded and sentenced adult offenders. Grants and contributions are provided to the private sector and non-profit societies for correctional services related to health, counselling programs, education, training, work programs and food services. Recoveries are received from the federal government for shareable costs related to the housing of federal inmates, including non-routine supplemental programs, under the Exchange of Services Agreement and from the Medical Services Plan for salaried and sessional medical services;
- (iii) *Community Corrections*—provides for community services for adult offenders, as well as for those offenders on the electronic monitoring program. Community services include the preparation of pre-trial enquiries, pre-sentence and other court reports, as well as the supervision of adults on probation, bail, conditional sentence or conditional release from incarceration. The electronic monitoring program provides supervision, housing and program placement, or any combination of these, to assist offenders in managing their re-integration into the community. Provision is made for grants and contributions to the private sector and non-profit societies for diversion, attendance programs, residential programs and community service work. Recoveries are received from other governments, boards and agencies for the provision of services and contracted programs; and
- (iv) *Family Justice Services*—provides for the assistance in resolving child custody, access and family maintenance matters through conciliation and mediation. A limited number of Supreme and Provincial court ordered custody and access reports are also prepared. Provision is made for grants and contributions to the private sector and non-profit societies for the development, evaluation and provision of family justice services. Recoveries are received from the federal government for the implementation of programs to fulfil the requirements of the Child Support Strategy.

(g) PUBLIC SAFETY AND REGULATORY SERVICES

This sub-vote provides for administration, policy development and operations of the Police Services Division, the Security Programs Division, the Provincial Emergency Program, the Film Classification Office, the Gaming Audit and Investigation Office, and for the administrative coordination of various agencies, boards, and commissions, including:

- (i) *Police Services*—oversees the financing and organization of the provincial police force through the contracted services of the Royal Canadian Mounted Police. Police Services also develops the policy and administers police programs, which include: the appointment of special provincial constables; special policing initiatives involving cost recoveries; policing on aboriginal reserves; the service of criminal documents; the protection of witnesses; and the training of municipal police officers through contributions to the Justice Institute of British Columbia. Police Services also provides a grant to the Canadian Association of Police Chiefs.
- (ii) *Security Programs*—provides for administration of firearm control legislation, including processing of acquisition certificates, licensing and inspection of firearms and ammunition businesses, disposal of surplus firearms, and licensing and regulation of the security industry which includes armoured car businesses, alarm services, locksmiths, security patrols, security consultants and private investigators. Also provides for administration of criminal record checks and the protection order registry. Recoveries are received from the federal government for cost-shared programs;
- (iii) *Provincial Emergency Program*—provides for development and coordination of provincial emergency planning, warning, preparedness, response and recovery in order to prevent or mitigate the effects of natural or other disasters. Contributions are provided to local governments participating in the Joint Emergency Preparedness Program. Recoveries are received from the federal government under cost-share agreements;
- (iv) *Film Classification*—provides for administration of the *Motion Picture Act* and Regulations by classifying films and approving adult videos, licensing distributors, theatres and video stores and enforcing provisions of the Act; and
- (v) *Gaming, Audit and Investigation*—provides for background investigations including criminal record checks on applicants for and holders of gaming licences and on their employees, and audits or investigations of gaming events and provincially sanctioned lottery schemes.

Attorney General and Ministry Responsible for Multiculturalism, Human Rights and Immigration—Continued

(h) AGENCIES, BOARDS AND COMMISSIONS

This sub-vote provides for various boards and commissions under the jurisdiction of the Attorney General, including the operations of the Coroners Service, Children's Commission, Commercial Appeals Commission, British Columbia Board of Review, British Columbia Parole Board, Motion Picture Appeal Board, British Columbia Police Commission, Law Reform Commission, Expropriation Compensation Board, Liquor Appeal Board, and adult guardianship legislation and other expenditures for the Public Trustee of British Columbia.

(i) LAND TITLE BRANCH

This sub-vote provides for the registration of ownership of land based on the Torrens land title registration system. This system ensures security of title and other interests of land such as mortgages, life estates, leases, rights of way, easements and liens registered against the land in accordance with the *Land Title Act*. The sub-vote also provides for the maintenance and continued development of a computerized land title system which enables ready access to land title information.

(j) COORDINATED LAW ENFORCEMENT UNIT

This sub-vote provides for the identification, prevention and suppression of organized and major crime in British Columbia through investigations by Police Joint Forces Operations and policy advice to government on all aspects of organized crime. Recoveries are received from other levels of government for cost-shared programs.

(k) MULTICULTURALISM, IMMIGRATION AND HUMAN RIGHTS

This sub-vote provides for programs including:

- (i) *Multiculturalism and Immigration*—provides for the development and delivery of policy and programs with respect to multiculturalism and immigration. Grants and contributions are provided for the delivery of programs including settlement grants, and programs to assist and coordinate multicultural initiatives in communities. Some immigrant settlement program costs may be partially recovered from the federal government.
- (ii) *British Columbia Human Rights Tribunal*—provides for the operation of the British Columbia Human Rights Tribunal, a quasi-judicial tribunal established to adjudicate complaints under the Human Rights Code; and
- (iii) *British Columbia Human Rights Commission*—provides for the operation of the British Columbia Human Rights Commission, an independent administrative agency which investigates and mediates complaints of discrimination filed under the Human Rights Code. The Commission also conducts programs of education and information designed to promote public awareness of human rights issues. Contributions are provided for legal representation for proceedings under the Human Rights Code.

Vote 18—Statutory Services

This vote provides for payments made under statutory authority and for contributions made to individuals; for preparedness, response and recovery costs relating to emergencies or disasters; for the costs of inquiries; for the administrative costs of the Liquor Control and Licensing Branch; and for valuation allowances including:

(a) CRIMINAL INJURY COMPENSATION ACT

This sub-vote provides for the payment of compensation, as awarded by the Workers' Compensation Board, to a victim of crime or, if killed, the dependants of the victim.

(b) CROWN PROCEEDING ACT

This sub-vote provides for payments made under the statutory authority of the *Crown Proceeding Act*.

(c) EMERGENCY PROGRAM ACT

This sub-vote provides for preparedness, response and recovery costs relating to emergencies or disasters.

(d) INQUIRY ACT

This sub-vote provides for the costs of commissions issued and inquiries conducted under the *Inquiry Act*.

(e) VALUATION ALLOWANCE

This sub-vote provides for valuation allowances, including provisions for doubtful accounts.

(f) LIQUOR CONTROL AND LICENSING ACT

This sub-vote provides for overall policy development, administration, licensing and inspections in support of the *Liquor Control and Licensing Act* and Regulations. Recoveries are received from licensing fees and permit charges.

Vote 19—Judiciary

This vote provides for operation of the judiciary including:

(a) SUPERIOR COURTS

This sub-vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province.

(b) PROVINCIAL COURTS

This sub-vote provides for operational budgets for the Provincial Court of British Columbia. A contribution is provided to the British Columbia Courthouse Library Society.

Attorney General and Ministry Responsible for Multiculturalism, Human Rights and Immigration—Continued

Statutory Accounts

Enhanced 911 Study

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to investigate the provision of province-wide E911 study. The funding for the study will be provided by BC Tel. This is phase three of the study.

Gaming Audit Registration, Travel Costs

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). As directed by the Lotteries Advisory Committee, funds are to be received in advance against travel costs associated with required background checks to ensure gaming management companies and suppliers can be registered in BC to conduct gaming business.

Dedicated Prosecutors

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). The purpose of this account, in cooperation with the Police, is to have a dedicated prosecutor on a pilot project. They will be assigned to cases, and will determine whether or not counsel intends to proceed to trial on the date set, and whether admissions can be made so that witnesses can be excused, or alternatively whether the matter can be resolved without trial.

Enhanced Speed Enforcement

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for enhanced speed enforcement through the RCMP performing consistent high profile and visible roadside speed enforcement on highways in BC (in some areas backed up by aircraft enforcement).

Photo Radar

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the recovery of expenditures relating to the photo radar speed enforcement program.

Enhanced CounterAttack Program

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the recovery of expenditures relating to the Enhanced CounterAttack Program.

Gaming Audit and Investigation Office

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to have British Columbia Lottery Corporation provide additional funding to the Gaming Audit and Investigation Office to meet the demands resulting from gaming expansion announcements.

Vancouver Port Policing and Security

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the recovery of expenditures relating to policing and security within the Port of Vancouver.

Federal Child Support Guidelines

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the recovery of expenditures relating to the introduction of federal child support guidelines.

Enforcement of Child Support

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the recovery of expenditures relating to improving enforcement of child support.

Forensic Science Service of Birmingham

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the recovery of costs for doing DNA testing by the Forensic Science Service of Birmingham for a high profile case.

Civil Juries

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to redirect funds paid by litigants of a civil jury trial for administrative costs incurred.

Unclaimed Money Act

This account was established under the authority of the *Unclaimed Money Act* (R.S.B.C. 1996, chap. 467, sec. 4).

Electoral Boundaries Commission

This account was established under the authority of the *Electoral Boundaries Commission Act*, section 8, to establish the Electoral Boundaries Commission, whose function it is to make proposals to the Legislative Assembly as to the area, boundaries and names of the electoral districts of BC.

Attorney General and Ministry Responsible for Multiculturalism, Human Rights and Immigration—Continued

Special Accounts

Forfeited Crime Proceeds Fund

This account was established by the *Special Accounts Appropriation and Control Act*, 1988 as amended by the *Attorney General Amendment Act*, 1989. The purpose of the account is to dispose of property forfeited from criminal offenses in a manner which will facilitate the administration of criminal justice and law enforcement in the province. Revenues represent the disposition of forfeited proceeds of crimes. The Attorney General will determine expenditures to be made from the account; however, under the terms of a protocol agreement, expenditures can be made only with the approval of the Minister of Finance and Corporate Relations and Minister Responsible for Intergovernmental Relations and from the previous year's revenues.

No financing transactions are provided for under this account.

Inmate Work Program

This account was created by the *Miscellaneous Statutes Amendment Act* (No. 2), 1987. The purpose of the account is to assist inmates in acquiring skills and to encourage them to develop good work habits.

Revenue represents proceeds from the sale of goods and services produced by inmates. Expenditures are for supplies and costs directly related to the production and sale of goods and services within the Inmate Work Program. Administration costs are funded through voted appropriations.

No financing transactions are provided for under this account.

Public Trustee Operating Account

This account was created by the *Public Trustee Amendment Act*, 1989. The purpose of the account is to provide services to clients of the Public Trustee, including those incapable of managing their own affairs, estates of the deceased where no other person is willing or able to act, minors in receipt of settlements, and missing persons. Revenue represents fees and commissions paid by clients of the Public Trustee for services rendered, interest on inactive estates, and transfers from Ministry Operations (Vote 17). Expenditures are for costs directly related to the provision of services to clients and for administration.

No financing transactions are provided for under this account.

Victims of Crime

This account was established by the *Victims of Crime Act*, 1995. The purpose of the account is to fund services to victims of crime as provided for in the Act. Revenues include proceeds from a victim surcharge levy on fines from all provincial offences, both court-imposed fines and those which result in a violation ticket. Revenues also include proceeds from the federal victim surcharge levy on offences imposed by the court under the Criminal Code of Canada. Expenditures are to fund justice system obligations to victims of crime under the Act, including administration costs. Any remaining funds may be expended on community based initiatives which may benefit victims of crime.

Children and Families

Vote 20—Minister's Office

This vote provides for the Office of the Minister of Children and Families, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 21—Ministry Operations

This vote provides for services to children and families; supporting people with disabilities so that they are able to live in their communities; child care and child, family and community services; and adult services. Programs include:

(a) CORPORATE SERVICES

This sub-vote provides for overall direction, development and support of ministry programs. It provides for the ministry's central support services for child protection and adult services and for regional operations. It also includes policy and legislative support, governmental relations, communications services, audit, performance management and research functions, administrative services, training and staff development, contract management, financial services, personnel services, systems support services, facilities support, and records management. This sub-vote also provides for ministry requirements for postal services and office furniture and equipment and banking services. Grants and contributions are provided in support of province-wide program activities.

(b) REGIONAL PROGRAMS

This sub-vote provides for:

- (i) *Program Management*—provides for the direct operating costs and local administration of services for children, youth and families, persons with mental disability and persons with multiple disabilities. Services are delivered under the provision of the *Correction Act*, the *Child, Family and Community Service Act*, the *Adoption Act*, the *Mental Health Act*, the *BC Benefits (Income Assistance Act)*, the *BC Benefits (Child Care) Act*, and the *Forensic Psychiatry Act* and other initiatives to support families, children and youth. Recoveries are received from the Vancouver School Board for contracted education programs, and from the Medical Services Plan for salaried and sessional medical services.

Children and Families—Continued

- (ii) *Services for Children and Families*—provides for community based support services for children, youth and families including public health services, school-based programs, children and family support programs, child protection, mental health programs for children and youth, corrections and forensic programs, health and dental services, and residential programs. It also provides for adoption services and other initiatives consistent with the ministry mandate to support children, youth and families. Provision is made for incarceration of remanded and sentenced youths, probation and community services. Provision is made for contributions to the private sector and non-profit societies for diversion, attendance, community service work, and youth bail residential programs. Grants and contributions are also paid to or on behalf of clients including children in care, eligible families and youth; care givers and agencies providing these services; special education initiatives; and the Kids at Risk initiative. Recoveries are received from the federal government for the Children's Special Allowance and for the repayable benefits and overpayments, and from parents and agencies contributing to or sharing in the cost of sponsored services. Recoveries are also received from the federal government for shareable costs for youth custody under the *Young Offenders Act*, and from the Medical Services Plan for salaried and sessional medical services, and from parents and agencies for repayable benefits and overpayments;
- (iii) *Child Care Services*—provides for program development, management and support, grants and contributions for programs to stabilize, support and expand the child care systems, program support for children with special needs, and day care subsidies to low income families; and
- (iv) *Services for Adults*—provides for community-based residential care for adults with mental handicaps or multiple disabilities. It also provides training and support services, alcohol and drug services, and services for senior citizen counsellors. Grants and contributions are provided to or on behalf of individuals, corporations, community groups, hospitals, municipalities and other organizations. Recoveries are received from the Medical Services Plan for medical services provided on a salaried or sessional basis.

Statutory Accounts

Social Services Agencies Restructuring Program

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to provide for interest-free loans to stimulate investment in efficiencies and innovation by BC's community social service agencies.

Department of Indian and Northern Affairs

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to provide for the recovery of expenses associated with the purchase of twelve computers and associated software for First Nation Child Welfare Agencies.

Problem Gambling Program

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to provide for the recovery of expenses associated with the British Columbia's first comprehensive prevention and treatment program for problem gamblers.

Education, Skills and Training

Vote 22—Minister's Office

This vote provides for the Office of the Minister of Education, Skills and Training, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 23—Ministry Operations

This vote provides for ministry programs and operations including:

(a) PROGRAM MANAGEMENT

This sub-vote provides for:

- (i) *Corporate Services*—provides for executive direction for the ministry, and corporate support services to the ministry operating programs including financial, human resources, administrative services, information management, policy, intergovernmental relations, communications services, and freedom of information and privacy services. Also provides financial, human resources, information management, administrative services, freedom of information and privacy services, and general services and assistance to the Ministry of Labour. Grants and contributions are provided for the ministry's share of operating expenses of the Council of Ministers of Education (Canada), and international education initiatives. Certain costs relating to supporting the Workers' Compensation Review Board and Compensation Advisory Services on behalf of the Ministry of Labour are recovered from the Accident Fund established pursuant to the *Workers' Compensation Act*. Recoveries are also received for participation in federal/provincial agreements and activities.
- (ii) *Education Programs*—provides for management and program support for K-12 education programs and post secondary education programs, management support for student financial assistance programs, and for the Office of Disability Issues. Grants and contributions are provided for education development and implementation activities. Recoveries are received from general educational development test fees, participation in federal/provincial agreements and activities, and other sources.
- (iii) *Skills Development Programs*—provides for management and program support for the planning and delivery of skills development programs including Youth Works and Welfare to Work Programs, Vocational Rehabilitation Services, Industry Training and Adjustment Programs and the Student Summer Works Program. Recoveries are received from the sale of training materials.

Education, Skills and Training—Continued

(b) K-12 EDUCATION PROGRAMS

This sub-vote provides for:

- (i) *Operating Contributions, Public Schools*—provides for provincial operating contributions and special grants, including technology, accreditation, pay equity programs, and the English as a Second Language initiative; and support for the British Columbia Public School Employers' Association;
- (ii) *School Support Contributions*—provides contributions for distance education programs, provincial resource programs, Francophone Education Authority, and special needs equipment. Grants and contributions are provided for the forgivable loan program for teachers in remote areas, and initiatives that enhance student performance. Recoveries are received from the federal government for support of francophone education;
- (iii) *Operating Contributions, Independent Schools*—provides for contributions to eligible independent schools for operating expenditures and contributions to support special education programs provided by eligible independent schools; and
- (iv) *Debt Service Contributions, Public Schools*—provides for contributions to school districts for the payment of short and long term interest costs and sinking fund payment charges for approved capital construction projects, bus and equipment purchases.

(c) POST SECONDARY EDUCATION PROGRAMS

This sub-vote provides for:

- (i) *Educational Institutions and Organizations*—provides for contributions toward the operating expenses of the provincial universities, colleges and institutes, educational agencies, and other educational partnership organizations. Also provides for instruction, research, support services, student services, matching contributions to encourage donations for scholarships, bursaries, equipment and library resources in colleges, institutes and educational agencies. Contributions are also provided for the Commonwealth of Learning and educational activities targeted to international trading partners;
- (ii) *Matching Programs, Universities*—provides for matching financial contributions to encourage and supplement approved private sector cash or gift-in-kind donations to establish student bursaries and endowments;
- (iii) *Grants in Lieu of Property Taxes*—provides contributions to post secondary institutions to offset costs relating to the payment of grants in lieu of property taxes to municipalities;
- (iv) *Industry Training and Apprenticeship Programs*—provides for contributions to provincial colleges and institutes for entry level trades training. These funds support provincial Industry Training and Apprenticeship Programs in conjunction with the program management and program funding in the Ministry of Labour;
- (v) *Student Financial Assistance Programs*—provides for financial, income and other assistance to students in post secondary education, interest on student loans issued by financial institutions under these programs; provisions for future liabilities on student loans issued by financial institutions under these programs; provisions for future liabilities on student loans; payments to financial institutions in lieu of loan guarantees; grants to students; and partial loan repayments to students who successfully complete their studies; and
- (vi) *Debt Service Contributions*—provides for payment of interest and sinking fund provisions related to the capital costs of new buildings, renovations and improvements to existing university, college, institute and agency facilities, and interest payments on short term borrowing requirements of universities, colleges, institutes and agencies.

(d) SKILLS DEVELOPMENT PROGRAMS

This sub-vote provides for:

- (i) *Youth Works and Welfare to Work Programs*—provides for grants and contributions for independent and assisted job search, employability and training programs and services for eligible Youth Works and Welfare to Work clients;
- (ii) *Vocational Rehabilitation Services*—provides for contributions for assessment, training, and employment-related programs and services for eligible persons with a disability;
- (iii) *Industry Training and Adjustment Programs*—provides for contributions for adjustment, industry training, workplace training and older worker adjustment programs and services; provides liaison support for the ministry with the Private Post Secondary Education Commission; and
- (iv) *Student Summer Works Program*—provides for contributions for a summer employment wage subsidy program for eligible students.

Statutory Accounts

Royal Roads University

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the purpose of receiving and disbursing funds from the federal government to provide the 1997/98 operating budget for Royal Roads University.

Special Opportunity Grant

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the purpose of receiving funds from the federal government to deliver Special Opportunity Grants for Students in British Columbia. These grants target three special needs groups including Students with Permanent Disabilities, Women in Doctoral Studies, and High-Need Part-Time Students.

Forest Worker Employment Training Program

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). The program addresses training and employment requirements of displaced and at-risk workers in the British Columbia forest industry.

Education, Skills and Training—Continued

Official Languages in Education

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). The signing of the Official Languages in Education Protocol has guaranteed funding by the federal government for the French Language projects and infrastructure.

Special Investment Fund

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs for the development of a communications system to improve client service and audit requirements for the British Columbia Student Assistance Program.

Employment and Investment

Vote 24—Minister's Office

This vote provides for the Office of the Minister of Employment and Investment, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 25—Ministry Operations

This vote provides for executive direction, administrative services and operating programs of the ministry, including:

(a) CORPORATE SERVICES

This sub-vote provides for resource revenue, administration and ministry executive support, including:

- (i) *Revenue Administration*—provides for the collection and audit of mineral, petroleum and natural gas taxes and royalties, and the collection of the levy under the *Natural Gas Price Act* and Mine Safety Inspection Fee; and
- (ii) *Management Services*—provides for the deputy minister's office, corporate relations, financial, human resources, legislation and administrative services; records management and information systems and resources; library and research services; communications services and public affairs; the Community Development Unit; the BC Trade and Investment Office in Ottawa; and payment of travel expenses outside of Canada, including prescribed allowances to members of the Executive Council, Parliamentary Secretaries and related staff. Grants and contributions are provided for the Vancouver Island Natural Gas Pipeline agreements and for initiatives that enhance employment and investment opportunities. Costs are partially recovered from parties supporting community development programs.

(b) ECONOMIC DEVELOPMENT

This sub-vote provides for the development, analysis and preparation of provincial employment, and economic development policies, strategies and plans, including:

- (i) *Trade Policy*—provides for government-wide and ministry coordination, advisory and support services related to trade policy, national and international trade agreements, trade negotiations, trade disputes and related issues; and analysis of international economic trends. Grants and contributions are provided for the Asia Pacific Foundation, the Pacific Northwest Economic Region and the Agreement on Internal Trade Secretariat;
- (ii) *Economics*—provides for the development and analysis of provincial economic development and employment policies and program initiatives; review and assessment of government initiatives affecting employment, economic development and economic adjustment, support for government economic strategies, including fisheries renewal, forest sector job strategy, non-highway transportation and regulatory reviews, socio-economic impact assessments for government processes, including land claims, environmental assessment project reviews, and land use planning, analysis and advice on a wide range of federal-provincial and inter-governmental economic issues and initiatives;
- (iii) *Regional and Resource Development*—provides for formulation and coordination of regional development plans and strategies for resource, industry, and infrastructure development; and for the formulation and implementation of provincial electricity, oil/gas and mineral policies including energy efficiency, project assessments, energy forecasts, strategic energy and mineral studies, domestic gas policies and the regulation of gas and removals; the management of mineral and oil/gas lands in relation to other land uses and planning processes; coordination and support for aboriginal treaty negotiations; the administration of the province's participation in the Vancouver Island Natural Gas Pipeline project; and coordination of ministry input into land use planning and environmental assessments; and
- (iv) *Economic Partnerships*—provides for the review of alternative financing options; the development, evaluation, implementation and coordination of public-private partnership projects, and specific program and project initiatives, with other ministries and Crown corporations, aimed at facilitating economic, regional and sector development; the analysis of construction industry issues; the administration and management of the Canada—British Columbia Infrastructure Works program, in conjunction with the Ministry of Municipal Affairs and Housing; the management of and transfer of funds to the Build BC Special Account; secretariat support to the Committee for Building British Columbia's Future (BC 21 Committee) and the Public Private Partnerships Advisory Committee; and the design and implementation of programs under the Guarantee for Youth Initiative. Grants and contributions are provided for programs under the Guarantee for Youth Initiative

Employment and Investment—Continued

(c) BC TRADE AND INVESTMENT OFFICE

This sub-vote provides for the administration, operation and delivery of activities intended to stimulate provincial economic development, including:

- (i) *Investment Facilitation*—provides for promotion of British Columbia as a positive investment location; promoting key investment projects; management of strategic projects and their progress through government review and approval processes, including coordination of the provincial government's response to federal airport devolution; identifying and reducing impediments to investment in British Columbia, and managing the business immigration program;
- (ii) *Industry and Business Development*—provides for encouraging business development in the province; developing, delivering and evaluating programs, policies and services, which promote development and expansion of emerging industry sectors; designing and delivering sector strategies; fostering the competitiveness of the resource sector and encouraging value-added activities; and supporting economic institutional infrastructure;
- (iii) *Trade Development*—provides for promotion of British Columbia's export capabilities; facilitation of the entry of British Columbia companies into new markets; participation in intergovernmental and business/government initiatives; trade development services and initiatives, including international market intelligence and strategic partnering advice; supporting British Columbia's international offices and representatives; organizing international trade missions; and managing British Columbia's participation in the Asia Pacific Economic Cooperation (APEC '97) annual meeting; and
- (iv) *Financial and Project Analysis and Industry Adjustment*—provides for administration of the Natural Resource Community Fund and the Industrial Incentive Fund; support for consultations, studies and issue resolution for specific advanceable projects; financial and project analysis services; and the coordination of industry adjustment and job preservation initiatives, including funding for initiatives such as the Job Protection Commission.

Grants and contributions are made for business and trade development and industry adjustment. Costs for activities are partially recovered from clients through fees and project cost-sharing.

(d) ENERGY AND MINERALS

This sub-vote provides for the administration of the province's oil, gas, coal and mineral resources and for the regulation of the industries that explore for and develop these resources, including:

- (i) *Resources Management*—provides for the determination of petroleum, natural gas, coal, and mineral reserves in British Columbia; the maintenance of data bases, maps, surveys, and prospecting reports on the geology of British Columbia, including the storage of well cores, logs and records; the administration and disposition of petroleum, natural gas and geothermal resource rights; the administration of title to mineral and coal resources of the province; the preparation of reports on the industry; the provision of support services to industry and information to the public. Grants and contributions are provided for resource studies and projects. Costs are partially recovered from industry for administration of resource needs;
- (ii) *Regulation, Inspection and Enforcement*—provides for the administration of and compliance with, provincial legislation, regulations and guidelines relating to exploration, production, and reclamation activities of the oil and gas, coal and mining industries to ensure safe operations, environmental responsibility and prudent resource management; and
- (iii) *Exploration*—provides training support and grants to prospectors to stimulate mineral exploration.

(e) KEMESS MINE

This sub-vote provides for contributions to assist with the development of the Kemess Mine and related developments in British Columbia in accordance with the agreement among the province, Kemess Mines Inc. and Royal Oak Mines Inc.

(f) RESERVES FOR DOUBTFUL ACCOUNTS AND CONCESSIONARY LOANS

This sub-vote provides for reserves for doubtful loans, write-downs of investments, and the interest subsidy expense for concessionary loans made under the *Industrial Development Incentive Act*. This sub-vote also provides for reserves for potential payments pertaining to loan guarantees made under ministry programs and the *Financial Administration Act*.

(g) CONTRIBUTIONS TO THE BRITISH COLUMBIA FERRY CORPORATION

This sub-vote provides for contributions to compensate the corporation for operating losses incurred in providing ferry services in British Columbia's coastal waters.

(h) BRITISH COLUMBIA RACING COMMISSION

This sub-vote provides for operation of the commission, and the rules and regulations of horse racing in British Columbia, through the *Horse Racing Act* and rules and regulations, to promote a high standard of harness and thoroughbred racing. Contributions are provided to the Horse Racing Improvement Fund. Costs are fully recovered from wagering under the authority of the *Horse Racing Tax Act*.

(i) BRITISH COLUMBIA GAMING COMMISSION

This sub-vote provides for licensing, developing policy and setting gaming standards for charitable organizations; establishing terms and conditions, standard operating procedures and processing of all applications for gaming licenses including recommendations to the Licensing Authority; regulating the operation of gaming events and management companies; conducting hearings for license denials, suspensions and revocations; and site selection of all bingo and casino sites. Recoveries are received for registration and application fees.

Employment and Investment—Continued

Vote 26—Crown Corporations Secretariat

This vote provides for analysis and advice to the government on issues relating to Crown corporations, including: financial, service and other policy issues; monitoring of strategic plans, special initiatives, operating budgets and capital projects; assessment of specific programs for effectiveness, efficiency and relevance; integration and coordination of broad initiatives across Crown corporations; and liaison with Crown corporations regarding strategic government matters. Costs are recovered from Crown corporations.

Vote 27—Information, Science and Technology Agency

This vote provides for operations and programs of the agency including:

(a) CORPORATE PROGRAMS AND SERVICES

This sub-vote provides for the development of strategies, policies and standards related to information management, information technology and telecommunications across government; policy and program development to support access to electronic networks and services; development of the provincial position on telecommunication regulatory issues; acquisition and preservation of government and private records of provincial historical significance; development and implementation of policies and procedures to improve public access to government information; storage, retrieval and disposal of records on behalf of government, Crown agencies and external organizations; administration of the *Document Disposal Act* and the *Freedom of Information and Protection of Privacy Act*; and Enquiry BC, which provides a toll-free telephone information service about government programs for residents of British Columbia. Contributions are provided to the provincial Archival Association and community archives for training, preservation, and enhancing public access. Costs are partially recovered from ministries, Crown agencies and external organizations, for records management services.

(b) INFORMATION TECHNOLOGY (IT) SERVICES DIVISION

This sub-vote provides for the delivery of information technology services including:

- (i) *Cross Government IT Initiatives*—provides for acquisition of services and resources for government-wide information technology initiatives and projects;
- (ii) *Information Technology Services*—provides for data processing and telecommunications services including mainframe and distributed processing, network services, desktop and office systems and support services;
- (iii) *Electronic Commerce*—provides for the development and provision of commercial electronic services and access to various government information databases; and
- (iv) *Information Technology Recoveries*—provides for full recovery of the costs of information technology services from ministries, special offices, Crown corporations, the private sector and the public.

(c) SCIENCE AND TECHNOLOGY

This sub-vote provides for the development of policies and programs to support science and technology initiatives, and for the administration and transfer of funds to the Science and Technology Fund Special Account. Contributions are provided to employers in the science and technology sector to provide first time employment opportunities for recent graduates in fields related to science and technology.

Vote 28—Resource Revenue Sharing Agreements

This vote provides for agreements reached with First Nations to share revenue received from petroleum, natural gas and minerals extraction. Provision is made for payments made in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*, and agreements with other First Nations.

Statutory Accounts

Forest Renewal BC/Science Council of British Columbia

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Forest Renewal BC for a contract administered by the Science Council of British Columbia to promote women's employment in the British Columbia forest industry.

Forest Renewal BC/Job Protection Commission, Columbia Valley

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). Forest Renewal BC has entered into an agreement with the Job Protection Commission of this ministry to pay the Commission for providing business assistance to small and independent firms in the Columbia Valley that have been affected by the Evans Forest Products Ltd. closure.

Forest Renewal BC/Job Protection Commission, Forest Community Business Program

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the recovery of costs from Forest Renewal BC by the Job Protection Commission for companies involved in the Forest Community Business Program for value-added products.

Department of Natural Resources

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from the federal Department of Natural Resources for geological services to provide a coalbed methane assessment of northern Canada.

Employment and Investment—Continued

Moyie Project

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). Mine River Resources and Eagle Plains Resources are paying for the Geological Survey Branch to compile existing data on scale maps and to carry out new mapping in selected areas.

British Columbia Investment Fund Ltd.

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to provide for the recovery of expenses associated with the establishment and promotion of the British Columbia Investment Fund Ltd.

Earthquake Hazard Mapping

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Emergency Preparedness Canada for the Geological Survey Branch to prepare earthquake hazard mapping under the Joint Emergency Preparedness Program.

British Columbia Assessment Authority, Secondment

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover salary and benefits costs from the British Columbia Assessment Authority while an individual is on secondment with them.

British Columbia Gaming Commission

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from the British Columbia Lottery Corporation for additional resources for the British Columbia Gaming Commission, due to gaming expansion.

Aggregate Mapping in the Okanagan

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to provide for the ministry to complete a mapping project identifying potential construction aggregate in the Okanagan.

Canadian Society of Petroleum Geologists, Public Education

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for a donation received from the Canadian Society of Petroleum Geologists by the Petroleum Geology Branch for the purpose of providing public education.

Lotteries Advisory Committee

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from gaming revenue for the Lotteries Advisory Committee, which was established to implement the government's new gaming policy, and continue the work initiated by the Gaming Project.

Assayers Certificate Program

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs for the Assayers Certificate Program. The Geological Survey Branch is conducting the program to develop industrial partnerships with the commercial assay laboratories.

BC Transportation Financing Authority, Computer Support

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs associated with computer and systems support by the Information Management Branch for the BC Transportation Financing Authority.

BC Transportation Financing Authority, Secondments

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs associated with the temporary secondment of two employees to the BC Transportation Financing Authority.

Canadian International Development Agency

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). The Canadian International Development Agency has entered into an agreement with the ministry to fund the salary and expenses of three staff, who will be planning and implementing a project with the Ministry of Mines and Energy of Peru.

Forest Renewal BC, Vancouver Accommodation

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to provide for the recovery of accommodation costs from Forest Renewal BC for space occupied in Vancouver.

International Geomatics Services Corporation, Vancouver Accommodation

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to provide for the recovery of accommodation costs from International Geomatics Services Corporation for space occupied in Vancouver.

Employment and Investment—Continued

Norsat International Inc., Secondment

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover salary and benefits from Norsat International Inc. for an employee who is on secondment with them for one year as the Marketing Manager, Southeast Asia.

Electricity Market Task Force

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs associated with the Electricity Market Task Force, which is tasked with examining options for electricity market reform and several key technical issues.

British Columbia Transit

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from British Columbia Transit for negotiations between the province and the Greater Vancouver Regional District on changes to the way in which transportation in Greater Vancouver is funded and governed.

British Columbia Hydro and Power Authority, Office Space

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from British Columbia Hydro and Power Authority for office space in Victoria for staff visiting from Vancouver.

Greater Vancouver Regional District, Secondment

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover salary and benefits costs from the Greater Vancouver Regional District for an employee seconded to them to work for the BC Greenhouse Gas Offsets Pilot Program.

Industry Canada, Secondment

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Industry Canada, Pacific Region for the salary and benefits of a seconded employee, who will be performing the duties of Trade Commissioner, Asia Pacific.

BC Transportation Financing Authority, Manager Secondment

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from BC Transportation Financing Authority for the secondment of an employee to be the Manager of Project Development.

British Columbia Hydro and Power Authority Dispute Resolution

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from British Columbia Hydro and Power Authority for dispute resolution under the Columbia River Treaty for the operation of the Libby Dam by the United States.

Columbia Power Corporation

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from the Columbia Power Corporation for the ministry's provision of human resources services, payroll and computer support.

Northern Development Fund

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Alcan for the establishment of the Northern Development Fund.

Department of Foreign Affairs and International Trade

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from the Department of Foreign Affairs and International Trade for reimbursement of salaries and benefits for the secondment of an employee as Counsellor (Commercial) in Tokyo, Japan for a period of three years.

British Columbia Transit, Secondment

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from British Columbia Transit for the secondment of an employee as a Manager for the Light Rail Transit.

British Columbia Ferry Corporation, Secondment

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from the British Columbia Ferry Corporation for the secondment of an employee as their Communications Officer.

Interest on Revenue Refunds

This account was established under the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 27(1)(c)).

Employment and Investment—Continued

Mine Improvement

This account was established under the authority of the *Mines Act* (R.S.B.C. 1996, chap. 293, sec. 17(2)).

Industrial Incentive Fund

This account was established under the authority of the *Budget Measures Implementation Act* sec. 3, to amend the *Industrial Development Incentive Act* (R.S.B.C. 1996, chap. 221, sec. 3(1)).

Williston Reservoir Compensation Costs

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 58(1)) for the purpose of sharing mitigation costs associated with deep water drawdowns by British Columbia Hydro and Power Authority at Williston Reservoir.

Fort Nelson, Blueberry–Doig Indian Band Lands

This account was established under the authority of the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act* (S.B.C. 1980, chap. 16, sec. 7).

Special Accounts

Build BC

This Special Account was established in 1993 by the *Build BC Act*. The purpose of the account is to provide for projects and initiatives to facilitate the expansion and diversification of the British Columbia economy in a manner consistent with the Act. Revenue is received through a transfer from Vote 25. Expenditures are for development and implementation of Build BC projects and initiatives; administration of the Special Account; and communications activities consistent with the Act.

No financing transactions are provided for under this account.

Science and Technology Fund

This account was created in 1990 by the *Science and Technology Fund Act*. The purpose of the account is to support activities which promote new technologies in traditional industries; the creation of new, knowledge-based export industries; and the promotion and timely application and transfer of new technologies. Contributions are provided to support research and development and related infrastructure facilities; increase public awareness and understanding of science and technology issues; improve science and technology related education and training; and support strategic long term science and technology related partnerships including federal/provincial initiatives.

Revenue is received through a transfer from Vote 27 and from activities funded under the Science and Technology Fund.

No financing transactions are provided for under this account.

Vancouver Island Natural Gas Pipeline Assistance

This account was created by authority of the *Vancouver Island Natural Gas Pipeline Act*. Of the original \$80,000,000 authorized for this account, \$25,000,000 was disbursed as loans in 1990/91 and 1991/92 for capital construction of the pipeline to Vancouver Island. No loan repayments are expected in 1997/98. The balance of the account is for the provision of financial assistance for the conversion of oil, propane and other fuel fired appliances to the use of natural gas.

Expenditures consist of grants to persons and businesses that have applied and qualified for financial assistance. No interest or other revenue is credited to the account. Administration costs are funded through Vote 25.

No financing transactions are provided for under this account.

Special Fund

Natural Resource Community Fund

This Special Fund was created in 1992 by the *Natural Resource Community Fund Act*. Administered by the Ministry of Employment and Investment, the purpose of the fund is to assist communities, in large part dependent on a single resource industry, to adjust to severe economic dislocations arising from industry closures.

Fund revenue represents 0.5 per cent of annual petroleum, natural gas, mineral and forest revenues, and interest earned on fund investments.

Expenditures are for training and skill development, worker relocation, job creation and maintenance and other costs which may be deemed necessary. Administration costs are funded through Vote 25.

The fund balance is capped at \$25 million, and surpluses in excess of \$25 million are transferred to the General Fund.

Valuation Allowance

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 17, 18).

Environment, Lands and Parks

Vote 29—Minister's Office

This vote provides for the Office of the Minister of Environment, Lands and Parks, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 30—Ministry Operations

This vote provides for the ministry's resource planning, environmental, conservation and recreational programs, including support for sustainable land use planning and cooperative relationships with First Nations. This vote also provides for management, finance and administration services. Functions related to these programs and initiatives include:

(a) CORPORATE SERVICES

This sub-vote provides for executive direction, policy development, coordination of legislation, environmental reporting, program evaluation, public communications, finance, administration, personnel, information systems, freedom of information and privacy, Forest Renewal BC coordination, and trust fund management for ministry operations and programs. Grants and contributions are provided for activities concerned with use, protection and management of the environment, Crown land, provincial parks and ecological reserves. Costs are recovered for some program services from within the ministry, other ministries, other levels of government, organizations and individuals.

(b) ENVIRONMENT AND LANDS HEADQUARTERS

This sub-vote provides for programs to manage, protect, conserve and regulate fresh water fisheries; protect and enhance wildlife and its habitat while balancing ecological, cultural and recreational interests; manage ground and surface water resources, ensure public safety from floods through regulation of dams and dykes, issue and manage water licences for power, regulate privately owned water utilities and manage appeals under the *Water and Utilities Act*; manage Crown land appraisal, exchange, valuation, administration, development and marketing; manage and coordinate land, air, water and natural resource inventory and data management, river flow forecasting and floodplain mapping; manage the provincial cadastral survey system, the Crown land registry and the issuance of Crown grants; manage land related information through LandData BC including the Terrain Resources Information Management program, the Provincial Baseline Digital Atlas, the Geo-spatial Reference System and the distribution of mapping products and airphotos; and provide consultation and support on program matters with First Nations. Grants and contributions are provided for activities concerned with use, protection and management of the environment and Crown lands. Costs are recovered for some program services from within the ministry, other ministries, other levels of government, organizations and individuals.

(c) ENVIRONMENT AND LANDS REGIONAL OPERATIONS

This sub-vote provides for management, administration and delivery of fisheries, wildlife and water management, Crown land, environmental protection, assessment, enforcement and emergency programs through regional, sub-regional and district offices. It also provides for the management, protection and enhancement of natural resources and biodiversity throughout the province; and support to treaty and pre-treaty negotiations with First Nations. Grants and contributions are provided for activities concerned with use, protection and management of the environment and Crown lands. Costs are recovered for certain program services from within the ministry, other ministries, other levels of government, organizations and individuals.

(d) PARKS

This sub-vote provides for management, operation and development of the provincial park and ecological reserve systems, outdoor recreation opportunities, coordination of the Canadian and Provincial Heritage Rivers program, commercial river rafting and small boat regulations. Grants and contributions are provided for outdoor recreation, education and safety programs. Funds generated from parks producing net revenue are used to partially fund the operating costs of other parks. Costs of some program services are recovered from other ministries, other levels of government, organizations and individuals.

(e) ENVIRONMENT YOUTH TEAM

This sub-vote provides for the administration and delivery of the internship, eco-education and work crew programs focused on improving the environment and public outdoor recreation and giving training and employment opportunities to youth. Grants and contributions are provided to the private sector, all levels of government and non-profit organizations for program related work.

Statutory Accounts

Forest Renewal BC

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to allow funds to be expended and received and to initiate contracts on behalf of Forest Renewal BC, the Forest Renewal Plan initiative for Watershed Restoration, Enhanced Forestry, Forest Recreation and Inventory.

Science Council of British Columbia

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs related to the implementation of a program to enhance the productivity and environmental values of forest lands, to create jobs, provide training for forest workers and strengthen communities.

Coquitlam Flood Protection Dike

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover funds from Environment Canada for the completion of the flood protection dyke for the Coquitlam River.

Environment, Lands and Parks—Continued

Wood Residue Opportunities Strategy

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs towards an advisory contract. The purpose of the contract is to hire a senior consultant to develop and implement a "Wood Residue Opportunity Strategy" which will assist with the phase out of beehive burners and at the same time realize value-added opportunities and contribute to the creation of new jobs.

Empire Valley Ranch

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Forest Renewal BC for the purchase of the Empire Valley Ranch.

Kootenai Tribe of Idaho

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for contributions from the Kootenai Tribe of Idaho that will be used to provide for design, construction and operation of a white sturgeon conservation "fail-safe" hatchery in association with the ministry's Kootenay Trout Hatchery near Fort Steele.

Environmental Management Act, Destiny Bay

This account was established under the authority of the *Environmental Management Act* (R.S.B.C. 1996, chap. 118, sec. 6(1)) to provide for the labour, services and material to prevent, lessen or control the landslides that occurred at Destiny Bay on the east shore of Kootenay Lake on private property, due to the diversion of water by one logging road and the failure of another logging road.

Environmental Management Act, Queen's Bay

This account was established under the authority of the *Environmental Management Act* (R.S.B.C. 1996, chap. 118, sec. 6(1)) to provide for the labour, services and material to prevent, lessen or control the landside hazard on Lot 5 and 6, District Lot 12075 in the Kootenay District, caused by fill slope failure on a logging road from logging activity.

Special Accounts

Crown Land

This account was originally created as a fund by authority of section 7 of the *Department of Housing Act*, 1973, was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, and was changed to a Special Account under the *Special Appropriations Act*, 1982.

Revenue sources (net of direct costs) include land sales, land exchanges, land tenures, interest income, and fees. Expenditures include non-recoverable disbursements associated with program related costs such as reporting, clean-up, servicing, development and disposition of Crown land; the sale or disposal of assets on Crown land; acquisitions for parkland, ecological reserves and critical fish and wildlife conservation projects; the write-down of uncollectible loans; and the write-down of land inventory values to the lower of cost or net realizable value. Contributions are provided to other levels of government, organizations and individuals for the acquisition of lands for environmental, conservation, recreational or sustainable land use purposes.

Receipts represent repayment of outstanding loans and deposits made on pending sales. Disbursements reflect recoverable disbursements associated with the acquisition, servicing, development and disposition of Crown land.

Habitat Conservation Fund

This account was originally created by the *Miscellaneous Statutes Amendment Act* (No. 2), 1981 which amended the *Wildlife Act* to establish a fund for the enhancement of fish and wildlife and their habitat. The fund was changed to a Special Account by the *Special Accounts Appropriation and Control Act*, 1988.

Amendments to the *Wildlife Act* in 1996 created the Habitat Conservation Trust Fund. Revenue which was previously credited to the Habitat Conservation Fund is now credited to the Habitat Conservation Trust Fund. Expenditures previously made from the Habitat Conservation Fund are now made from the Habitat Conservation Trust Fund and consist of projects to enhance fish and wildlife populations, habitat acquisitions, promotional and educational projects and other expenses. Contributions provided to organizations concerned with protection, management and use of the environment by the Habitat Conservation Fund are now made from the Habitat Conservation Trust Fund. During 1997/98, expenditures from the Habitat Conservation Fund are made to allow for habitat acquisition.

No financing transactions are provided for under this account.

Sustainable Environment Fund

This account was created by the *Sustainable Environment Fund Act*, 1990, and subsequent amendments. It provides for the protection of the air, land and water and for environmental renewal by preventing pollution, controlling pollutants and undertaking remediation activities through administration of the *Waste Management Act*, the *Litter Act*, *Pesticide Control Act*, the *Environment Management Act*, and related regulations.

Revenue is derived from environmental levies, fees, licences, transfers from Ministry Operations (Vote 30), and contributions from the federal government and other organizations and individuals.

Environment, Lands and Parks—Continued

Expenditures provide for the development of policies, legislation and regulations, and standards and criteria for discharges and emissions. Expenditures also provide for monitoring and understanding the receiving environment, education, and encouragement of activities to prevent pollution. Funds are provided for waste reduction, laboratory services, air and water quality, the clean-up of contaminated sites, special waste management, and soil and water remediation projects. Grants and contributions are provided to local governments and other organizations to assist in waste management, clean-up of contaminated sites and to support various environmental protection initiatives.

Recoveries are received for environmental monitoring, laboratory services, sale of documents, publications and forms, and environmental emergency responses from within the ministry, other ministries, other levels of government, organizations and individuals.

No financing transactions are provided for under this account.

Valuation Allowance

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 17, 18).

Finance and Corporate Relations and Ministry Responsible for Intergovernmental Relations

Vote 31—Minister's Office

This vote provides for the Office of the Minister of Finance and Corporate Relations and Minister Responsible for Intergovernmental Relations, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 32—Ministry Operations

This vote provides for operations and programs of the ministry, including:

(a) CORPORATE SERVICES

This sub-vote provides for:

- (i) policy analysis and advice on financial sector issues, corporate sector issues and legislation;
- (ii) executive, financial, administrative, personnel, information systems, communications support, freedom of information and privacy services, and general services to ministry operations and programs, and to the Office of the Premier, Public Sector Employers' Council, and the Public Service Employee Relations Commission, the Corporate Accounting System, the Information Technology Services Division, and the Insurance and Risk Management Special Account. The cost of information systems, personnel and other services is partially recovered from other divisions of the ministry, other ministries, special offices, organizations and agencies;
- (iii) certain expenses incurred by the Legislature and the Office of the Premier; operation and maintenance costs of the Legislative Buildings; occupancy and related costs for the Executive Council and Intergovernmental Relations; reimbursement of certain expenses to members of the Legislative Assembly under section 6 of the *Legislative Allowances and Pensions Act*; and Cabinet committee expenses and travel expenses within Canada for members of the Executive Council, Parliamentary Secretaries, and related staff, as well as a grant to the Intergovernmental Conference Secretariat; and
- (iv) administration of the Provincial Employees Community Services Fund.

(b) TREASURY BOARD STAFF

This sub-vote provides for:

- (i) analysis and advice on fiscal, budgetary, administrative, economic, capital and taxation policy issues;
- (ii) policy, research, analysis and advice on intergovernmental fiscal relations;
- (iii) monitoring, analyzing and forecasting of economic activity and the government's fiscal position;
- (iv) production of various financial and economic documents, including the *Estimates* and *Budget*;
- (v) review of government programs to assess effectiveness, efficiency and relevance; and
- (vi) operation and maintenance of financial and economic models to support decision-making within government.

(c) OFFICE OF THE COMPTROLLER GENERAL

This sub-vote provides for payment, recording, reporting and auditing of government accounts and trust funds; development and implementation of financial administration policies and procedures; analysis and advice on administrative policy issues and accountability initiatives, and the evaluation of accounting and financial management systems throughout government. Recoveries are received from ministries and Crown corporations for internal audit services.

(d) REVENUE OPERATIONS

This sub-vote provides for administration of activities including:

- (i) taxation statutes which are the responsibility of the Ministry of Finance and Corporate Relations;
- (ii) ministry responsibilities under the *School Act* regarding residential and non-residential school property taxes collected by municipalities on behalf of the province;
- (iii) advances to local governments in respect of property taxes collected on their behalf;
- (iv) the *Land Tax Deferment Act* and related costs;
- (v) the *Home Owner Grant Act* as it relates to the non-municipal areas of the province;
- (vi) BC Benefits which are the responsibility of the Ministry of Finance and Corporate Relations; and
- (vii) payment of interest or refunds of taxation revenues under statutes administered by the Ministry of Finance and Corporate Relations.

Finance and Corporate Relations and Ministry Responsible for Intergovernmental Relations—Continued

(e) FINANCIAL INSTITUTIONS COMMISSION

This sub-vote provides for:

- (i) operation of the Financial Institutions Commission and the Credit Union Deposit Insurance Corporation under the *Financial Institutions Act*;
- (ii) administrative costs of regulating credit unions, trust companies, and insurance companies;
- (iii) administration of captive insurance legislation, the *Real Estate Act*, the *Mortgage Brokers Act* and the *Condominium Act*; and
- (iv) administrative costs of credit union stabilization, the Credit Union Deposit Insurance Fund, and related activities. These costs are fully recovered from the Credit Union Deposit Insurance Corporation.

(f) GOVERNMENT SERVICES

This sub-vote provides for executive direction and procurement services by authority of the *Purchasing Commission Act*, the development and administration of public sector purchasing policy to stimulate economic activity in the province, and the negotiation and implementation of the procurement chapter of the Agreement on Internal Trade, in addition to the following functions:

- (i) *Purchasing Services Branch*—provides for a purchasing service, including an electronic bidding system linking government buyers and suppliers; planning, evaluation and consultation to ministries and public sector agencies, and assisting British Columbia businesses in obtaining a larger share of the public sector market. In addition, travel alternatives are investigated and travel information is published in a guide. A portion of the costs is recovered from special offices, ministries and participating bodies;
- (ii) *Vehicle Management Services*—provides management and policy direction on matters pertaining to the government's light vehicle fleet and assistance to ministries and public sector agencies in the acquisition of vehicles. A portion of the costs is recovered from ministries and public sector agencies;
- (iii) *Government House*—support for the exercise of the Lieutenant-Governor's constitutional responsibilities, and the ceremonial, diplomatic, hospitality and other activities of the Vice-Regal Office; the operation and maintenance of Government House as the official residence and offices of the Lieutenant-Governor; and official functions including support for government-sponsored events;
- (iv) *Protocol and Events*—costs of official ceremonies, programs for visiting dignitaries, government hosted functions, government honours and awards, by authority of the *Provincial Symbols and Honours Act*, Parliament Buildings tours, the carillon tower, and grants for the Queen Elizabeth II British Columbia Centennial Scholarships by authority of the *Scholarship Act*; and
- (v) BC Stats—provides for the production of economic, social, business and demographic statistical information, data dissemination, and analytical services for government under the *Statistics Act*. Costs incurred for statistical services to ministries and other parties are partially recovered, as are the costs of publications and releases to external users.

Costs related to the provision of direct procurement services for participating public sector agencies and authentication services by the Lieutenant-Governor are fully recovered.

(g) OFFICE OF THE CHIEF INVESTMENT OFFICER

This sub-vote provides funds management services for trust funds, the province and government bodies. The cost of the management services is recovered directly from funds under administration.

(h) CABINET OPERATIONS

This sub-vote provides for salaries and other expenses incurred in providing policy, planning and operational support to Cabinet and its committees.

(i) CABINET POLICY AND COMMUNICATIONS SECRETARIAT

This sub-vote provides for:

- (i) coordination of strategic policy initiatives and public consultation activities for the Premier and Cabinet; coordination and management of key corporate initiatives; and
- (ii) planning, coordination and implementation of communications programs and policies, advertising and information services for ministries, special offices and certain bodies, and for the public liaison function of government.

(j) COORDINATION OF APPOINTMENTS TO AGENCIES, BOARDS AND COMMISSIONS

This sub-vote provides for the coordination of appointments to government agencies, boards and commissions.

(k) PUBLIC SERVICE APPEAL BOARD

This sub-vote provides for fees and salaries of the board members and staff, and expenses of the board in the processing and hearing of appeals under the *Public Service Act*.

(l) INTERGOVERNMENTAL RELATIONS SECRETARIAT

This sub-vote provides for salaries, benefits, allowances, grants and operating expenses incurred in providing support for the Executive Council in development and coordination of advice, policy, negotiations, issues management and public consultation relating to federal, inter-provincial, and international relations, including administration of British Columbia House, Ottawa, and support for the Premier and Cabinet in participation in First Ministers' Conferences, Premiers' Conferences, Ministerial Conferences, and international conferences and travel.

Vote 33—Registries (Special Operating Agency)

This vote provides for expenditures of the Special Operating Agency responsible for: creation and registration of all business entities, non-profits and cooperatives operating in British Columbia; registration of security interests in personal property in British Columbia; registration of ownership and location of manufactured homes in British Columbia; and the operation of the Auditor Certification Board under the *Company Act*. Revenue represents fees and licences charged by Registries for the provision of its service, and is credited to the General Fund.

Finance and Corporate Relations and Ministry Responsible for Intergovernmental Relations—Continued

Vote 34—Pensions Administration

This vote provides for administrative costs incurred by the Superannuation Commission in the administration of nine pension plans, as authorized by the following authorities:

Pension (Public Service) Act;
Pension (Municipal) Act;
Pension (Teachers) Act;
Pension (College) Act;
Legislative Assembly Allowances and Pension Act;
 BC Rail Ltd. Pension Plan rules;
 British Columbia Hydro and Power Authority Pension Plan regulations;
 Westel Communications Ltd. Pension Plan rules; and
 Workers' Compensation Board Superannuation Plan regulations.
 Costs are fully recovered from the pension funds.

Vote 35—British Columbia Utilities Commission

This vote provides for the operation of the commission, as authorized under the *Utilities Commission Act*. The commission is responsible for the regulation of all utilities in the province including conducting public hearings into major energy projects and energy use proposals. Provision is made for contributions to reimburse participants for costs related to public hearings. Costs are recovered from hearing and project proponents, regulated utilities and others.

Vote 36—Product Sales and Services

This vote provides for acquisitions for and services to special offices, ministries, the federal government and participating public sector bodies, administration of the *Queen's Printer Act*, mail services, and purchases, disposals and storage under the *Purchasing Commission Act*. Major activities include:

(a) QUEEN'S PRINTER AND PUBLISHING

This sub-vote provides for government printing which includes publishing the British Columbia Gazette Parts I and II and other publications, administration of the government's copyright, distribution of information, and the acquisition and distribution of stationery, office products, forms, and protocol giftware.

(b) POSTAL AND DISTRIBUTION SERVICES

This sub-vote provides for province-wide mail processing, courier, mail preparation, mail list services, employee relocation services, and production and distribution of driver licences and other identification cards.

(c) WAREHOUSING AND ASSET INVESTMENT RECOVERY

This sub-vote provides for disposal of surplus assets and material, operation of the intangible property program, establishment and operation of warehouses for storage of assets, material and inventory.

(d) PRODUCT DISTRIBUTION CENTRE

This sub-vote provides for the acquisition of inventory and distribution of health, medical, safety-related and general goods for resale to ministries and public sector agencies.

(e) RECOVERIES

This sub-vote provides for full recovery, from special offices, ministries, the federal government, and public sector bodies, of the costs of product sales and services.

Statutory Accounts

Crown Land Use Planning Enhancement

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Forest Renewal BC for work performed on the Crown Land Planning Enhancement Program.

Government Job Strategy

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Forest Renewal BC and Crown corporations for work performed in relation to the government's job strategy.

Premier's Summit

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to fund hospitality functions and some supplies for the Premier's Summit on Northern Jobs and Development.

W.L.C. Developments Ltd.

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from W.L.C. Developments Ltd. for the ministry's provision of limited administrative support services to W.L.C.

Finance and Corporate Relations and Ministry Responsible for Intergovernmental Relations—Continued

Unclaimed Money Act

This account was established under the authority of the *Unclaimed Money Act* (R.S.B.C. 1996, chap. 467, sec. 4).

Interest on Revenue Refunds

This account was established under the authority of the *Financial Administration Act*, (R.S.B.C. 1996, chap. 138, sec. 27(1)(c)).

Special Accounts

Purchasing Commission Working Capital Account

This account was established by authority of the *Purchasing Commission Act*. The account provides the Purchasing Commission with working capital to finance the acquisition of the government's light vehicle fleet for use by special offices and ministries.

All expenditures are recoverable. The expenditure of the account, net of revenue, is included in the total expenditure of the ministry. No financing transactions are provided for under this account.

Provincial Home Acquisition

This account was created as a fund by the *Provincial Home Acquisition Act*, 1967, and was changed to a Special Account under the *Special Appropriations Act*, 1982. The purpose of the account was to pay grants to qualified British Columbia residents constructing or purchasing a home, and to make loans secured by second mortgages. Currently, mortgage financing is provided from this account to qualified British Columbia residents for the conversion of existing housing into rental suites under the *Home Conversion and Leasehold Loan Act*, 1979.

Most of the BC Second Mortgage program portfolio has been sold to private sector lenders. The province re-purchases mortgage accounts which become more than 90 days in arrears.

Revenue consists of interest on outstanding mortgage principal. Expenditure includes statutory rebates and other miscellaneous program costs.

Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent new conversion mortgages, repurchased mortgage accounts and guarantee claims paid under the mortgage assistance program.

Provincial Treasury Operations

This account was established in 1990 by amendments to the *Financial Administration Act*, and provides for the operations of the Provincial Treasury. Provincial Treasury provides debt management, banking and cash management, and loan administration services on a cost recovery basis to its clients, including Crown corporations and the government.

Revenue is derived from the fees charged by the Provincial Treasury for its services provided to government entities not included in the Consolidated Revenue Fund. Expenditure represents the cost of operating Provincial Treasury. Recoveries are received for the cost of services provided to ministries and are netted against expenditures.

No financing transactions are provided for under this account.

Valuation Allowance

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 17, 18).

Forests

Vote 37—Minister's Office

This vote provides for the Office of the Minister of Forests, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 38—Ministry Operations

This vote provides for forest and range stewardship and management activities of the ministry and for general management, and administration services. Functions related to these activities and services are performed at provincial, regional and district levels and include:

(a) CORPORATE SERVICES

This sub-vote provides for senior executive direction and coordination of central ministry services including personnel, finance, audit, information technology, accommodation, communications, and public information for ministry initiatives. Grants and contributions are provided for activities, which promote prudent forest management.

(b) FOREST RESOURCES MANAGEMENT

This sub-vote provides for the management of the provincial forest and range land base at provincial, regional and district levels. Grants and contributions are provided for the promotion of integrated management of the forest and range land base. Costs related to the Small Business Forest Enterprise Program are recovered from the Small Business Forest Enterprise Special Account. Costs related to the provision of supplies and services are recovered from other ministries, agencies and levels of government. This sub-vote is comprised of the following activities:

- (i) *Forest Resource Policy, Practices and Inventory*—provides for timber supply analysis; resource inventory; forest practices and policy development; and research and development associated with resource utilization;

Forests—Continued

- (ii) *Forest Operations*—provides for forest resource tenure administration; higher level planning; management of aboriginal issues; the development, maintenance, deactivation and rehabilitation of roads, trails and bridges; the activities associated with reforestation lands destroyed by fire, insects or disease since 1987; the operation of tree nurseries and the seed centre; and operations administrative support; and
- (iii) *Compliance, Enforcement and Audit*—provides for the monitoring compliance with and enforcement of *Forest Practices Code of British Columbia Act*; auditing forest practices and industry performance; and revenue administration.

(c) RESOURCE DEVELOPMENT

This sub-vote provides for activities which enhance forest resources to increase and improve wood supply, range lands, recreation opportunity and habitat. These activities include range and recreation land enhancement; seed orchards and forest health activity. Grants are provided to agencies or groups involved in cooperative forestry research.

Vote 39—Fire Suppression

This vote provides for the direct fire fighting and fire preparedness programs of the ministry. Functions related to these programs and services are performed throughout the province, and include:

(a) DIRECT FIRE FIGHTING

This sub-vote provides for fighting and extinguishing forest and range fires as required by the *Forest Act*, including *ex gratia* payments related to this program's activities. Recoveries are received for the provision of these services to other provinces and countries.

(b) FIRE PREPAREDNESS

This sub-vote provides for administration, policies, procedures and research pertaining to fire management and for maintaining the ministry's fire fighting resources in a state of readiness. Grants and contributions are provided to promote fire safety and awareness. Recoveries are also received for the provision of fire suppression products and services to other agencies, provinces and countries.

Statutory Accounts

Forest Renewal BC

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Forest Renewal BC for silviculture projects, consulting services, forest research, resource inventories and road rehabilitation and maintenance activities.

Interest on Revenue Refunds

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 24(1)(c)).

Special Accounts

Forest Stand Management Fund

This account was originally established as a fund by the *Forest Stand Management Fund Act*, 1986, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act*, 1988. Revenue is provided by contributions from municipalities, the forest industry, forest sector unions and others and through money collected under section 70.1 of the *Forest Practices Code of British Columbia Act*. Expenditures provide for enhanced management of British Columbia's forest and range lands and for silviculture work performed under section 70.1 of the *Forest Practices Code of British Columbia Act*.

No financing transactions are provided for under this account.

Small Business Forest Enterprise

This account was established in 1988 through an amendment to section 87.1 of the *Forest Act*. The purpose of the account is to identify all revenues incidental to the operation of the Small Business Forest Enterprise program and to provide an ongoing source of funds to defray the costs of the program.

Revenue is collected from the following sources: upset stumpage; bonus stumpage; annual fees and billings (annual rent, trespass charges, scaling fees, and registration fees) incidental to the operation of the program; and sales of logs.

Expenditure is for program administration; construction and maintenance of logging roads and bridges; costs of selling timber and logs; basic silviculture to restock logged lands; and other activities incidental to the operation of the program.

Revenue in excess of current expenditures and future basic silviculture requirements is transferred to the General Fund.

No financing transactions are provided for under this account.

South Moresby Implementation—Forest Replacement

This account was established by the *South Moresby Implementation Account Act* in 1988. The purpose of the account is to offset the decrease in forest land available for harvest due to the creation of South Moresby National Park by funding incremental silviculture activities on coastal forest lands.

The account can be credited with contributions from the General Fund, the federal government and accrued interest.

No financing transactions are provided for under this account.

Health and Ministry Responsible for Seniors

Vote 40—Minister's Office

This vote provides for the Office of the Minister of Health and Minister Responsible for Seniors, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 41—Ministry Operations

This vote provides for the planning, administration, operation and delivery of health care, preventive health, health promotion and educational services. This vote also provides for certain administrative and support services for the Ministry for Children and Families. Specific programs and services provided from within this vote include the following:

(a) CORPORATE SERVICES

This sub-vote provides for the central financial and operational management services of the ministry, including financial and management services; audit confirmation of Medical Services Plan claims and Pharmacare claims; human resources; freedom of information and protection of privacy; communications and issues management; information management; legislation, evaluation and project management, including Office for Seniors and the Women's Health Bureau; and building occupancy costs. Grants, contributions and services are provided to the British Columbia Health Research Foundation, the University of British Columbia Centre for Health Services and Policy Research, the Health Professions Council, as well as to regional health boards, community health councils, community health service societies and other individuals, agencies or organizations, including those involving aboriginal health issues. Recoveries are received from the British Columbia Health Research Foundation for services provided by the ministry.

(b) EMERGENCY HEALTH SERVICES

This sub-vote provides for management, and delivery of emergency health services, including ground and air ambulance services, as well as for training, examination and licencing of emergency medical personnel. Contributions are provided to agencies which provide ambulance services to the public on behalf of the Emergency Health Service Commission. Recoveries are received from the Medical Services Plan for medical services provided on a salaried and sessional basis.

(c) MEDICAL SERVICES PLAN

This sub-vote provides for the management and operations of the Medical Services Plan, including enrolment of beneficiaries and practitioners; billing and processing of premiums; processing of claims for contribution payments; adjudication and audit of claims; review of service utilization; education of beneficiaries and practitioners; licencing and inspection of diagnostic facilities; contract negotiation; and costs associated with the Medical Services Commission, special committees and advisory committees. Contribution payments are made for eligible services provided by medical practitioners, health care practitioners and diagnostic facilities, on a fee-for-service basis or alternative contractual basis, and also include payments required under the *Medicare Protection Act* and various agreements concerning medical practitioners, health care practitioners and diagnostic facilities, including payments to the Medical and Health Care Services Special Account. Recoveries are received for certain processing services provided to practitioners and organizations, as well as to reimburse the Medical Services Plan for claims which are the responsibility of the Insurance Corporation of British Columbia and other third parties;

(d) PHARMACARE

This sub-vote provides for the management and delivery of Pharmacare programs, including the establishment of policies and systems for the reimbursement of benefits paid under the various Pharmacare programs, negotiation and monitoring of participation agreements, verification and adjudication of claims for benefits, and monitoring of drug utilization. Contribution payments include payments to individuals, agencies or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, ostomy supplies, home oxygen, prosthetic appliances and other approved items.

(e) DEBT SERVICING CONTRIBUTIONS

This sub-vote provides for the provincial government's share of debt servicing costs related to health facility capital projects.

(f) ADULT MENTAL HEALTH

This sub-vote provides for the management and delivery of mental health services to adults, on both an outpatient and inpatient basis. Grants, contributions and services are provided to, or on behalf of, individuals, corporations, community groups, and other organizations, including regional health boards, community health councils, community health service societies, the British Columbia Mental Health Society, and the Greater Vancouver Mental Health Services Society. Recoveries are received from the Medical Services Plan for medical services provided on a salaried or sessional basis.

(g) PUBLIC AND PREVENTATIVE HEALTH

This sub-vote provides for the management and delivery of public and preventive health service, including the Office of the Provincial Health Officer, health inspection, facilities licensing, environmental health assessment, radiation protection, and services provided through the British Columbia Centre for Disease Control, such as clinical services for tuberculosis and sexually transmitted diseases, laboratory and pharmacy services and other medical services. This sub-vote also provides shared funding, along with the Ministry for Children and Families, for public health nursing, speech, audiology, nutrition and dental services. Grants, contributions and services are provided to, or on behalf of, individuals, corporations, community groups, and other organizations, including regional health boards, community health councils and community health service societies. Recoveries are received from the Medical Services Plan for medical services provided on a salaried or sessional basis, as well as from the general public for certain fees and licences.

Health and Ministry Responsible for Seniors—Continued

(h) ACUTE AND CONTINUING CARE

This sub-vote provides for the management and delivery of acute care and continuing care services, including the provision of operating and equipment funding for acute care hospitals, extended care units attached to those hospitals, long term care facilities, family care homes, group homes, planning and design of health facilities, adult forensic psychiatric services, kidney dialysis and medical supplies, the head injury program, health services for community living, home support services, adult day services, meals on wheels, home nursing care, and long term care assessments. Grants, contributions and services are provided to, or on behalf of, individuals, corporations, community groups, hospitals, municipalities and other organizations, including regional health boards, community health councils, community health service societies, the Health Employers Association of British Columbia, the Canadian Blood Agency, the Red Cross, and the Healthcare Labour Adjustment Agency. Recoveries are received from the Medical Services Plan for medical services provided on a salaried or sessional basis, and from the private sector.

(i) RECOVERIES FROM HEALTH SPECIAL ACCOUNT

This sub-vote provides for recoveries from the Health Special Account.

Vote 42—Vital Statistics (Special Operating Agency)

This vote provides for expenditures of the Special Operating Agency responsible for program management and the registration, certification, statistical analysis and reporting of the vital events of birth, marriage, and death and management of the Health Status Registry, Wills Registry, Health Registry and change of name process. Grants and contributions are provided to various individuals, groups, and agencies which provide services on behalf of the Vital Statistics Agency. Recoveries are received as a result of the provision of services to programs within the ministry, to other ministries, to agencies, to other levels of government, and to the public. Revenue represents fees and licences charged by Vital Statistics for the provision of its services.

Vote 43—British Columbia Transit

This vote provides for the annual contribution to British Columbia Transit including:

(a) OPERATING CONTRIBUTIONS

This sub-vote provides for contributions towards the operating costs of public passenger and transportation services, including transit services for the disabled in various communities throughout the province.

(b) DEBT SERVICING CONTRIBUTIONS

This sub-vote provides for contributions towards the interest and principal repayment of debt related to the capital expenditures for the public passenger transit services, including transit services for the disabled in communities throughout the province.

Statutory Accounts

Inter-provincial Reciprocal Agreements—Hospital Care

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). Effective October, 1981, all the provinces in Canada agreed to fund the hospitals in their jurisdiction for eligible services provided to insured residents of another province. The province providing the service recovers the cost from the patients' home province.

Inter-Provincial Reciprocal Agreements—Medical Services

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). Effective April, 1999, all provinces in Canada, except Quebec, agreed that residents of other provinces would be eligible for the same insured physician services as those provided to residents in the host province. The host province reimburses the physician for the service, and then recovers the cost from the patients' home province.

Heart Health

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to facilitate accounting for recoverable expenditures under a five year cost sharing agreement with the federal government to develop a community based approach to preventing and reducing heart disease.

Occupational Therapy Outreach

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the purpose of providing occupational therapy services to First Nations people living in the Mount Washington region. Associated costs are recoverable from the federal government.

Yukon Communicable Disease Program

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the purpose of contracting with the BC Centre for Disease Control to assist with communicable disease (TB) control. There are no Medical Health Officers in the Yukon.

Seniors Impact on Drug Policy

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the purpose of completing a five-year research project relating to the making of drug policy and its impact on seniors.

Health and Ministry Responsible for Seniors—Continued

Tobacco Enforcement

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the recovery and expenditure of the federal government contributions associated with the Joint Tobacco Enforcement Program. The program facilitates cooperation and reduces duplication between the federal and provincial governments regarding enforcement of health related tobacco legislation.

Veterans' Beds

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) for the purpose of providing 2/3 of the capital costs of extended and multi-level care beds for which veterans will have priority access.

Public/Private Partnerships

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to reimburse the Ministry of Health for contract work executed by the Conference Board of Canada regarding Public/Private Partnerships.

Special Accounts

Health Special Account

This account was established by the *Health Special Account Act*, 1992. Administered by the Ministry of Health and Ministry Responsible for Seniors, the account provides for the allocation of a portion of Lottery Corporation revenues to fund the administration, operation, and delivery of health care, health research, health promotion and health education services. Expenditures of the Special Account represent transfers to the Ministry Operations vote.

No financing transactions are provided for under this account.

Medical and Health Care Services

This account was established by the *Medical and Health Care Services Special Account Act*, 1994 and is administered by the Ministry of Health and Ministry Responsible for Seniors. The purpose of the account is to facilitate arrangements to manage year to year fluctuations in payments by the Medical Services Plan to members of various health care professions. These arrangements are established by regulation or are contained in agreements between the government and the professions under the authority of the *Medicare Protection Act*.

Revenue is provided from voted appropriations and consists of unused portions of the available amount for each profession and from any amount specified by an agreement.

Expenditures may be made where savings from underutilization in prior years are applied to offset overutilization in a subsequent year.

No financing transactions are provided for under this account.

Valuation Allowance

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 17, 18).

Human Resources

Vote 44—Minister's Office

This vote provides for the Office of the Minister of Human Resources, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 45—Ministry Operations

This vote provides for income support, and health care and dental services to those in need, as follows:

(a) PROGRAM MANAGEMENT

This sub-vote provides for:

- (i) *General Program Management*—provides for overall direction, development and support of ministry programs. This includes the ministry executive, communications, policy planning and performance measurement, personnel services and staff training, financial operations, financial planning, systems support services, facilities and records management. Also provides for emergency social services coordination and delivery, ministry requirements for postal services and office furniture and equipment, and banking services. Grants and contributions are paid in support of these activities. Recoveries are received from ministries for services provided on their behalf;
- (ii) *Income Support Program Management*—provides for the direct operating costs of delivering income support programs to eligible individuals and families in need. This includes administration of benefits and services authorized under *BC Benefits Acts* and Regulations, and other ministry approved services; and
- (iii) *Health Services Program Management*—provides for the direct operating costs of delivering health care and dental services to eligible recipients under the *BC Benefits Acts* and Regulations, and for other ministry approved health services.

Human Resources—Continued

(b) INCOME SUPPORT PROGRAMS

This sub-vote provides for:

- (i) *Income Assistance*—provides for income support to persons eligible under the *B.C. Benefits (Income Assistance) Act*, who do not qualify under the Income Support for Persons with Disabilities, or Youth Works. Also includes support for individuals participating in job search and job search training under the Welfare to Work Program;
- (ii) *Income Support for Persons with Disabilities*—provides for income support to eligible individuals designated under the Disabilities Benefits program;
- (iii) *Youth Works*—provides for living allowances to eligible individuals participating in job search and job search training under the Youth Works Program;
- (iv) *Hardship Assistance*—provides for temporary income support to eligible individuals in need who do not qualify for regular benefits; and
- (v) *Administered Benefits and Services*—provides for community based support services which complement and support ministry programs including the Community Services Fund, hostels and emergency shelters, home support workers, pre-employment programs, interpreter and translation services, and payment of user fees on behalf of eligible persons for continuing care and alcohol and drug rehabilitation. Also provides for other in kind benefits such as fees for identification documents, and costs incurred under the Family Maintenance Program on behalf of eligible spouses.

Direct income support benefits are paid as grants to eligible recipients. Grants and contributions are also paid for the provision of Administered Benefits and Services. Recoveries are received from the federal government and from assignments authorized by statutes and legislation from repayable benefits and overpayments, and from agencies contributing to or sharing in the cost of sponsored services.

(c) HEALTH CARE AND DENTAL SERVICES

This sub-vote provides for medical goods and services, medical transportation, diet and natal allowances and dental and optical services for eligible individuals and families qualifying for benefits under Income Support Programs. Benefits are paid as grants and contributions to service providers, or as direct grants to eligible individuals as appropriate. Recoveries are received from repayable benefits and overpayments.

Labour

Vote 46—Minister's Office

This vote provides for the Office of the Minister of Labour and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 47—Ministry Operations

This vote provides for ministry programs and activities including:

(a) LABOUR RELATIONS AND LABOUR PROGRAMS

This sub-vote provides for the executive direction of the ministry including the deputy minister's office; services promoting harmonious labour and employment relations, including administration of the *Pension Standards Act*, *Employment Standards Act*, *Skills Development and Fair Wage Act*, and parts of the Labour Relations Code relating to arbitration; support services to the Labour Relations Board; related policy and statistical services; support to the Employment Standards Tribunal; and grants and contributions to individuals, agencies and other organizations to assist in the resolution of labour/management conflicts and the promotion of good employment relationships. Recoveries are received for the costs of client education seminars sponsored by the Employment Standards Branch.

(b) INDUSTRY TRAINING AND APPRENTICESHIP PROGRAMS

This sub-vote provides for the planning, development and implementation of provincial apprenticeship training policies, programs and services; the management and operations of the provincial apprenticeship system, including the Provincial Apprenticeship Board; and for contributions to provincial colleges and institutes and to various organizations for industry training, apprenticeship training initiatives and curriculum development. These funds, in conjunction with program funding of the Ministry of Education, Skills and Training, support the provincial Industry Training and Apprenticeship Programs.

(c) LABOUR RELATIONS BOARD

This sub-vote provides for operation of the Labour Relations Board, an agency established under the Labour Relations Code.

(d) WORKERS' COMPENSATION REVIEW BOARD AND COMPENSATION ADVISORY SERVICES

This sub-vote provides for operation of the Workers' Compensation Review Board, an agency established under the *Workers' Compensation Act* to review decisions made by the Workers' Compensation Board, and Compensation Advisory Services, which provides advice to employers and workers respecting decisions made by the Workers' Compensation Board. This sub-vote also provides a statutory appeal mechanism for victims of crime who are not satisfied with decisions of the Criminal Injuries Compensation Program. Costs associated with the Workers' Compensation Review Board and Compensation Advisory Services are fully recovered from the Accident Fund established pursuant to the *Workers' Compensation Act*, course fees, proceeds from the sale of manuals and disposal of assets, and other sources.

Financial, human resources, information resources, administrative services, freedom of information and privacy services, and general services and assistance are provided to the Ministry of Labour by other ministries.

Labour—Continued

Statutory Accounts

Secondary School Apprenticeship Scholarship Initiative

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to provide the Secondary School Apprenticeship Scholarship Initiative as part of the Canada/BC Labour Market Initiatives Agreement.

Municipal Affairs and Housing

Vote 48—Minister's Office

This vote provides for the Office of the Minister of Municipal Affairs and Housing and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 49—Ministry Operations

This vote provides for executive direction and management of the ministry and delivery of operating and statutory grant programs including:

(a) CORPORATE SERVICES

This sub-vote provides for executive direction and administrative services to the operating programs of the ministry, including: financial administration and budget coordination; information and privacy; records management; personnel administration and support; office management and accommodation; public affairs; information systems.

(b) LOCAL GOVERNMENT AND COMMUNITY SERVICES

This sub-vote provides for:

- (i) administration of the *Municipal Act*, *Local Government Grants Act* and *Growth Strategies Act* and the *Home Owner Grant Act*; review and monitoring of local government administrative and financial practices and procedures; support services to local governments including collection and assessment of statistics and information, analysis of water and sewerage construction projects to support allocation of capital grants, investigations into local government issues, and community and regional planning; and
- (ii) policy research and development on local government and aboriginal issues; legislative review; administration of *Library Act*; and implementation of policies and programs related to community library services.

Grants are made for local services as provided under the *Municipal Aid Act*. Grants are also paid to local authorities to assist in financing various projects and services, and to various organizations to support library services and projects.

(c) ASSESSMENT SERVICES

This sub-vote provides for the operating costs of, including the fees and expenses of appointees to, the Courts of Revision and Assessment Appeal Board. Recoveries are received from the British Columbia Assessment Authority to fund the Assessment Appeal process.

(d) SAFETY AND STANDARDS

This sub-vote provides for: public safety programs including the Office of the Fire Commissioner; the establishment of building policy and safety standards; inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigeration systems, aerial tramways, and railways; fire and accident investigations; and the licencing of technical personnel. Some recoveries are made for ad hoc inspection services.

(e) UNIVERSITY ENDOWMENT LANDS

This sub-vote provides for the management and operation of the University Endowment Lands. Contributions are made to the City of Vancouver for the provision of fire protection services. Recoveries represent the transfer of costs associated with services to ratepayers from the University Endowment Lands Administration Special Account.

(f) HOUSING PROGRAMS

This sub-vote provides for the planning and development of housing policy and provides a contribution to the British Columbia Housing Management Commission for:

- (i) the protection and enhancement of the supply of adequate and affordable housing; and
- (ii) administration for the Shelter Aid for Elderly Renters program, which provides for grants to eligible seniors for assistance with shelter costs.

Vote 50—Local Government Grants

This vote provides for conditional and unconditional grants to local governments and related organizations in British Columbia. This vote also provides for administration costs associated with the programs. Major activities include:

(a) UNCONDITIONAL GRANT PROGRAMS

This sub-vote provides for grants under the *Local Government Grants Act* to provide support to local communities.

Municipal Affairs and Housing—Continued

(b) CONDITIONAL GRANT PROGRAMS

This sub-vote provides grants under the *Local Government Grants Act* for infrastructure development including: water and sewerage facilities and local roads; sewer and water studies; and planning. A grant is also provided in respect of interest costs associated with projects completed as part of the pre-1983 sewer and water program. In addition, grants are provided to facilitate institutional change within the local government system.

(c) CANADA-BRITISH COLUMBIA INFRASTRUCTURE PROGRAM

This sub-vote provides grants for water and sewerage facilities, municipal road construction and other infrastructure projects under the Canada-British Columbia Infrastructure Program Agreement. Recoveries are received from the federal government in respect of its share of project costs approved under the program.

Statutory Accounts

Home Owner Grant

This account was established under the authority of the *Home Owner Grant Act* (R.S.B.C. 1996, chap. 194, sec. 14(2)) to reimburse municipalities and property owners for retroactive grant claims.

Training for Public Libraries

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to provide employment grants to BC public libraries to employ 34 youth in various communities to give the public training on Internet access.

Transfer of Assets Related to SAFER Program

This account was established under the authority of the *Budget Measures Implementation Act* (S.B.C. 1997, chap. 4, sec. 39) to allow for the transfer to British Columbia Housing Management Commission assets of the government, consisting of accounts receivable by the government and provision for doubtful accounts, in relation to the program operated under the *Shelter Aid for Elderly Renters Act*.

Special Account

University Endowment Lands Administration

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act*, was continued under the *University Endowment Land Act*, 1979, and became a Special Account under the *Special Appropriations Act*, 1982. The account provides for services to residents of the University Endowment Lands.

Revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences and property taxes. Expenditures represent the transfer to Vote 49, Ministry Operations of the ratepayers' portion of the costs of providing services.

No financing transactions are provided for under this account.

Valuation Allowance

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 17, 18).

Small Business, Tourism and Culture

Vote 51—Minister's Office

This vote provides for the Office of the Minister of Small Business, Tourism and Culture, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 52—Ministry Operations

This vote provides for executive direction, administrative services and delivery of ministry programs, including:

(a) CORPORATE SERVICES

This sub-vote provides for executive direction and central ministry services including accommodation and telecommunications, audit, corporate planning and policy, finance and administration, information systems, personnel and communications. This sub-vote also provides for reserves for doubtful loans, and the interest subsidy expense for concessionary loans made under ministry programs and the *Industrial Development Incentive Act*. In addition, this sub-vote provides for reserves for potential payments pertaining to loan guarantees made under the *Financial Administration Act*. Grants and contributions are provided to organizations to support special projects and activities which complement ministry programs. Costs are partially recovered from organizations working in partnership with the ministry.

(b) COMMUNITY AND REGIONAL DEVELOPMENT

This sub-vote provides for development and administration of programs and services in community development, and small business (including small business equity financing, training, and access to business information) programs. This sub-vote also provides for the operation of Government Agent offices throughout the province to make government programs, services and information available to the public, including: Gold Commissioner; Registrar of Voters; Registrar of Births, Deaths and Marriages; driver licence services; and revenue collection. In addition, this sub-vote provides for the coordination of government-wide activities regarding cooperatives, and includes contributions to various organizations to support cooperative initiatives. A portion of operating costs is recovered from ministries, participating public bodies and the public.

Small Business, Tourism and Culture—Continued

(c) CULTURE, RECREATION, HERITAGE AND SPORT

This sub-vote provides for support of cultural and heritage resource activities, and administration and delivery of government programs under the *Arts Council Act*, the *Heritage Conservation Act*, the *Cultural Foundation Act* and the *Klondike National Historic Park Act*, and includes:

- (i) *Culture Programs*—provides for staff support for the British Columbian Arts Council; grants and contributions and programs in support of cultural industries; management of the BC art collection; and other support for the arts and culture sector.
- (ii) *Heritage Resource Programs*—provides for: protection, preservation and management of the province's heritage resources including archaeological sites and heritage buildings; administration of the British Columbia Heritage Trust as required by the *Heritage Conservation Act*; management and promotion of historic sites including Barkerville, Keremeos Grist Mill and Fort Steele; and grants and contributions to the Heritage Trust and other organizations and individuals for heritage related initiatives. Program costs are partially recovered from program revenues, and from other organizations for certain programs.
- (iii) *Community Grants*—provides for grants in support of a broad range of community initiatives, and for the administration of community grant programs including those funded by the Ministry of Employment and Investment.
- (iv) *Recreation and Sport Branch*—provides for administration of the Physical Fitness and Amateur Sports Fund Special Account and planning, development and administration of policies and programs in the areas of amateur sports and recreation. Grants and contributions are provided to amateur sports groups and associations and to various organizations to support recreation services and projects. A portion of operating costs are recovered from the federal government.
- (v) *British Columbia Arts Council*—provides grants and other support for the arts and culture under the authority of the *BC Arts Council Act*.

(d) BRITISH COLUMBIA FILM COMMISSION

This sub-vote provides for the promotion of British Columbia's locations and film industry infrastructure, for use by the world's film, television and commercial producers. Grants are provided to various organizations to promote the film and television industries. Program costs are partially recovered from other organizations and individuals for certain activities.

(e) CONTRIBUTIONS TO THE BRITISH COLUMBIA PAVILION CORPORATION

This sub-vote provides for contributions towards the operating costs and facilities maintenance costs of the corporation.

(f) TOURISM BC

This sub-vote provides for a one-time payment to fund start-up costs of a tourism initiative (Tourism BC) to promote the administration and coordination of tourism related planning, development, marketing, monitoring, information management, research and initiatives involving members of the tourism industry. 1996/97 comparative figures are for the Tourism BC Special Operating Agency which was terminated and which is replaced by the Tourism BC initiative. Recoveries are to be received for costs incurred by the ministry for functions consistent with the purposes of the initiative. Grants and contributions are provided to the Pacific Rim Institute of Tourism, regional tourism associations and other organizations to support tourism related projects and activities.

Vote 53—Royal British Columbia Museum (Special Operating Agency)

This vote provides for expenditures of the Special Operating Agency which, pursuant to the *Museum Act*, is responsible for the security, preservation and interpretation of specimens and other objects which illustrate the natural and human history of the province through research, exhibits, public programs, publications, and other means. The museum also provides public programs and objective information about the cultural and natural environments of British Columbia, past and present. Contributions are provided to assist in research and public programs. Costs for certain programs are partially recovered from program revenues and other organizations, including the federal government.

Statutory Accounts

Columbia Basin Power Projects

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover salary and travel expenses for an employee's temporary assignment to British Columbia Hydro and Power Authority to work on the government's Columbia Basin Power Projects.

Application Fees for Gaming Licenses

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover the cost of application fees for processing Class "B" Gaming Licenses through Government Agents' offices.

You BET! Program

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs for completing a Guarantee For Youth approved program titled Youth Business and Entrepreneurship Training (You BET!).

Forest Renewal BC, Office Space

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs associated with the provision of office space, support and miscellaneous office expenditures to Forest Renewal BC.

Small Business, Tourism and Culture—Continued

British Columbia Film Commission

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from the Community Marketing Group for a full-time Manager of Community Affairs.

Mackenzie and Area Economic Development Commission

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs associated with the provision of office space, support and miscellaneous expenditures provided by the Mackenzie Government Agents to the Mackenzie and Area Economic Development Commission.

Government Agent Offices

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs associated with the provision of the Insurance Corporation of British Columbia (ICBC) services in the Fort Nelson and Chetwynd Government Agent offices.

ICBC Training

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover travel costs arising from by Government Agent staff participating ICBC training on two of its new programs: Traffic Safety Initiative and Administrative Driver Prohibition/Vehicle Impoundment.

Forest Renewal BC, Barkerville

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). Barkerville Historic Town is working in a partnership with Forest Renewal BC to develop and conduct a survey on "Value-Added" Wood Products for the Cariboo-Chilcotin Region.

Special Account

Physical Fitness and Amateur Sports Fund

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*.

The account promotes the physical fitness of residents of the province and their participation in amateur sport. Interest earned on the account balance is credited to the account as revenue. Expenditures consist of grants to physical fitness and amateur sport projects, groups and organizations, and awards to individuals. Administration costs are provided through Vote 52.

No financing transactions are provided for under this account.

Valuation Allowance

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 17, 18).

Transportation and Highways

Vote 54—Minister's Office

This vote provides for the Office of the Minister of Transportation and Highways, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 55—Ministry Operations

This vote provides for administration, operation, and delivery of ministry programs including:

(a) CORPORATE SERVICES

This sub-vote provides for the office of the Deputy Minister and executive direction for the Administrative Services Department which includes financial, administrative, human resources, information systems, internal audit, strategic planning, freedom of information and protection of privacy, and public affairs functions. Contributions are provided to various organizations in support of transportation related activities.

(b) HIGHWAY PLANNING AND MAJOR PROJECTS

This sub-vote provides for executive direction for the Highway Planning and Major Projects Department, for highway planning, policy, properties, programming, and quality management activities. This sub-vote also provides for the management of major highway projects. Contributions are provided to various organizations in support of transportation related activities. Recoveries are received from the federal government for work carried out as part of the Strategic Highway Improvement Program.

(c) HIGHWAY OPERATIONS

This sub-vote provides for executive direction for the Highway Operations Department and for regional and headquarters services in support of ministry programs throughout the province.

Transportation and Highways—Continued

(d) HIGHWAY MAINTENANCE

This sub-vote provides for maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings, tunnels, and for winter maintenance involving snow and ice removal. This sub-vote also provides for district operations and regional maintenance activities. Contributions are provided to various organizations in support of transportation related activities. Recoveries are received from other levels of government, and parties external to government for the use of ministry equipment and materials and for leased premises.

(e) HIGHWAY REHABILITATION

This sub-vote provides for restoration of the existing highway system including roads, bridges, ferries and ferry landings, in order to protect the investment in infrastructure, provide economy of maintenance and enhance safety; and also provides for minor rehabilitation of roads and bridges to prevent deterioration or enhance the life cycle of the infrastructure. This sub-vote also provides for contributions to municipalities in support of local road systems. Recoveries are received from government corporations and other levels of government for rehabilitation activities carried out on their behalf.

(f) HIGHWAY CAPITAL CONSTRUCTION

This sub-vote provides for:

- (i) *Recoverable Highway Capital Construction Projects*—provides for planning, engineering, design, survey, construction, reconstruction, paving, legal services, right-of-way acquisitions and property purchases for provincial highways, roads, bridges, ferries, ferry landings and tunnels. Recoveries are received from the BC Transportation Financing Authority for projects carried out on behalf of the authority to restore and upgrade the existing highway system and develop new routes to improve safety, capacity, accessibility and service levels. Recoveries are also received from the federal government for work carried out as part of the Strategic Highway Improvement Program and from municipalities for urban renewal projects; and
- (ii) *Non-Recoverable Highway Capital Construction Projects*—provides for expropriation and construction claims related to projects completed prior to the formation of the BC Transportation Financing Authority, including claims and payments to the First Nations to resolve outstanding road tenure disputes.

(g) MOTOR VEHICLES

This sub-vote provides for:

- (i) administration of the legislation, regulations and policies governing the operation of motor vehicles and the fitness of drivers in accordance with provision of the *Motor Vehicle Act*, *Motor Vehicle Amendment Act*, *Commercial Transport Act*, *Motor Vehicle (All Terrain) Act*, *Motor Carrier Act*, *Transportation of Dangerous Goods Act*, and accompanying regulations;
- (ii) the office of the Superintendent of Motor Vehicles, which hears appeals on driver licensing and motor vehicle related decisions; and
- (iii) monitoring commercial vehicle size, weight, load security and the transport of dangerous goods, issuing permits, enforcing compliance with regulations, inspecting vehicles, developing policies relating to the National Safety Code, examining rates and time schedules of carriers, and liaising with the Motor Carrier Commission. Recoveries are received from the Insurance Corporation of British Columbia to pay for programs promoting and encouraging highway safety.

(h) MOTOR CARRIER COMMISSION

This sub-vote provides for an independent body which regulates the province's for-hire motor carrier industry (trucks, buses and taxis) pursuant to the *Motor Carrier Act*. The Commission, by delegation pursuant to the *Motor Vehicle Transport Act (Canada)* also issues licences for the inter-provincial and international road transport of freight and passengers. This sub-vote also provides for the Reconsideration Panel which hears appeals of Commission decisions.

Statutory Accounts

Downhill Truck Speed Advisory System

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Transport Canada towards a Downhill Truck Speed Advisory System at Warfield Hill Site.

Insurance Claim, Tsable River Bridge

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Leabridge Consultants, due to a error in their design of the Tsable River Bridge, that resulted in remedial work being performed by the construction contractor with the Vancouver Island Highway Project.

Fine Grading West Project, Watermain Sleeve

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from the Greater Victoria Water District to place a watermain sleeve on the Fine Grading West Project as part of the TCH Project.

Traffic Signal Upgrade, Nanaimo

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Nanaimo for a signal upgrade on Route 19 at Rutherford Road.

Fire Pre-Emption Equipment

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Nanaimo for the installations costs of fire pre-emption equipment on Route 19 at Rutherford/Mostar Road.

Transportation and Highways—Continued

Highway 7 and 11 Signal Controller

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Croton Enterprises Ltd. to supply and install a traffic controller to facilitate a new leg on a road intersection with Highway 7 and 11.

Electrical Design and Installation, Highway 19 and Departure Bay Road

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Intra Land for the relocation of the traffic signal junction boxes at Highway 19 and Departure Bay Road, due to the expansion of Northbrook Mall in Nanaimo.

Centreline Painting

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Revelstoke for the Ministry Centreline crew to paint a centreline on a section of a municipal secondary highway.

Taghum Bridge

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from VSA Maintenance Ltd. who are repairing the decking on the Taghum Bridge, and have asked the ministry to supply the traffic signals.

Willow Street Storm Drain Replacement

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Campbell River, which requested the replacement of 600 mm of cmp storm drain on Willow Street, and the installation of 25 m of reinforced concrete pipe during the construction of the Vancouver Island Highway Project.

Canadian Pacific Railway, Landslide Stabilization

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from the Canadian Pacific Railway for services by the ministry drill crew and Aardvark horizontal drill to install horizontal drains for landslide stabilization on Canadian Pacific Railway's mainline east of Revelstoke.

Highway 19 and 17th Street

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from McDonald's Restaurants of Canada Ltd. and Petro Canada Products for electrical work they requested be done.

Willow Street Sanitary Sewer Sleeve

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Campbell River, which requested additional sanitary and storm sewer installations, upgrading to 250 mm sanitary sewer.

Paving of Caillet Road, Lantzville

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). The Lantzville Improvement District was to complete paving on trenches dug to install water lines on Caillet Road. The road was in poor condition prior to commencement of work; therefore, the District and the ministry agreed to share the cost of paving the complete width of the road, rather than have the District pave over only the trenches.

New Signal Program, Surrey

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). The City of Surrey has agreed to cover costs for traffic signal installations to safely accommodate increased traffic volumes at King George at 24th, 152nd, 84th, 80th and 68th Streets. Vancouver Port Corporation has agreed to reimburse the ministry for installation of controllers at Delaport at Arthur Drive and 41 B Street. Home Depot (Developer) has agreed to reimburse the ministry for left turn signals east bound at Fraser Highway at 64/192; 200th Street at 6th Avenue and Langley Bypass.

Traffic Signal Installation, Surrey

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). The City of Surrey has agreed to contribute funds toward a traffic signal installation to safely accommodate increased traffic volumes at the east bound off ramp at 104th Avenue, Surrey.

Roadway Lighting Project on Highway 20, Phase 2

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Williams Lake for the Roadway Lighting Project on Highway 20, as it is considered an important upgrading project from a safety standpoint.

Signalization of Highway 16 West at Westgate Road

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Belco Development Ltd. for the signalization of Highway 16 West at Westgate Road. They will cover all costs incurred including Quality Assurance at the time of installation.

Transportation and Highways—Continued

Street Light Relocation

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Interior Building Movers for relocating a street light in order to move a house.

Gravel Pit, North Road

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Terminal Forest Products. The project cleared an area identified as suitable for a gravel pit (North Road Pit), but it proved to be unacceptable. Additional costs have been incurred preparing a second pit site. The funds from the sale of marketable timber are needed to defray the additional costs.

Hamilton Interchange

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Richmond for municipal works on the north and west quadrant of the Hamilton Interchange project which was being undertaken as part of the roadworks contract.

Water Level Monitoring Apparatus

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from British Columbia Hydro and Power Authority for the ministry's installation of a water level monitoring apparatus on the Castle-gar–Robson Bridge.

Aardvark Horizontal Drill

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from the Greater Vancouver Regional District for the services of the ministry's drill crew and Aardvark horizontal drill to install horizontal drains for landslide stabilization.

Widening Trans Canada Highway at Salmon Arm

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Salmon Arm for the ministry's upgrading of water mains, upsizing of storm drainage works, installation of pedestrian underpasses, curb and gutter, sidewalks and traffic signals. The ministry is completing these works while widening the Trans Canada Highway between Hospital Road to 30th Street N.E. portion.

Snooper Truck Services

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Quesnel and Peace County Maintenance for the services of the ministry owned snooper truck and crew to inspect bridges.

Highway 1A and Helmcken Road Signal Upgrade

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Cana Development Corporation. Property development at the Highway 1A and Helmcken intersection had altered traffic patterns. Therefore the developer agreed to pay the costs of upgrading the signals.

Canada/BC Infrastructure Works Program

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). The Federal Government offered to enhance the Canada/BC Infrastructure Works Program with the province, Government of Canada and the municipalities contributing to portions of it.

Galloping Goose Trail

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Capital Regional District Parks to pave the Galloping Goose Trail.

Quality Control

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Caribou Road Services Ltd. for the engineering costs associated with providing the necessary quality control inspection for their annual maintenance paving contract.

View Royal

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from View Royal for the ministry to pave Marler Drive and the connection between Chilco Road and Six Mile Road under an existing contract.

Signal Controllers, Golden

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Golden for signal controllers, signal materials and signal installations. Golden has agreed to compensate for irrigation repairs and engineering.

Transportation and Highways—Continued

Centerline Marking, Pacific Rim National Park

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from the Pacific Rim National Park for line painting services provided by Centreline.

Sanitary Sewer Sleeves

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Langford for the installation of sanitary sewer sleeves.

Nanaimo Bike Path

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Nanaimo for the ministry's services in paving a bike path along Jenkins Road.

Watermain Installation

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from the Greater Victoria Water District for the installation of 150 mm pvc watermain at Camden Avenue.

Willow Street Storm Sewer Improvements

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Campbell River for the additional work done on the Willow Street Storm Sewer as required by the ministry under the existing contract.

Traffic Signal Installation

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Burnaby for the traffic signal installation that was needed due to safely accommodate increased traffic volumes.

New Signal Program, Burnaby

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Burnaby for improving left turn movements from Canada Way onto Burris. MEM Holdings Ltd. (developer) has agreed to reimburse the ministry for installation of a new controller at 200th Street and Willowbrook.

Logan Creek Culvert

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Langley for the oversizing of the Logan Creek Culvert.

Centreline Marking, National Parks Canada

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from National Parks Canada for line painting services provided by Centreline.

Passing Lanes, National Parks Canada

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from National Parks Canada for the construction and paving of passing lanes near Mt. Revelstoke National Park.

Overhead Railway Crossing

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Canadian Pacific Railway for the construction of the highway over top of the rail line.

Road Weather Station, Interior Roads Ltd.

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover the total electronic component costs from Interior Roads Ltd. to develop and install the road weather station, and contribute to the annual road temperature and condition forecasts.

Road Weather Station, O'Brien Road and Bridge Maintenance Ltd.

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover the total electronic component costs from O'Brien Road and Bridge Maintenance Ltd. to develop and install the road weather station, and contribute to the annual road temperature and condition forecasts.

Road Weather Station, Capilano Highway Services Co.

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover the total electronic component costs from Capilano Highway Services Co. to develop and install the road weather station, and contribute to the annual road temperature and condition forecasts.

Transportation and Highways—Continued

Road Weather Station, Argo Road Maintenance Inc.

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover the total electronic component costs from Argo Road Maintenance Inc. to develop and install the road weather station, and contribute to the annual road temperature and condition forecasts.

Road Weather Station, Caribou Road Services Ltd.

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Caribou Road Services Ltd. for the electronic component costs to develop and install the Road Weather Station, and for annual road temperature and conditions forecasts. The ministry will be responsible for managing the project and providing technical expertise.

Six Mile Connector, Curb, Gutters and Sidewalks

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from View Royal for the ministry to construct curb and gutters and sidewalks along the Six Mile connector road.

Acceleration Lane

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from British Columbia Transit for the construction of the acceleration lane on south bound Highway 91A f/s Ewen.

Intersection Safety Camera Program

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from the Insurance Corporation of British Columbia for the road engineering work for all Intersection Safety Camera locations, and the erection of camera housing units on approved provincial highway sites as part of the continuing focus on road safety.

Sealcoating at Bull Moose Mine

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Terra Engineering Ltd. for the testing and inspecting of the sealcoating at Bull Moose Mine in Tumbler Ridge.

Thetis Railway Modification

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from International Specialized Risk Management for modifications to the Thetis Railway that were required due to an error.

Highway 10 at 152nd Avenue, Upgrade

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Surrey for the upgrading of the intersection at Highway 10 and 152nd Avenue and to purchase a controller.

BC Gas, Highway 1 and 30th Street N.E.

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from BC Gas for damage done to the ministry's infrastructure by BC Gas' excavation operation at Highway 1 and 30th Street N.E.

Route 6 at Aberdeen Road

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Coldstream for the four traffic loops destroyed at Route 6 at Aberdeen Road.

Pipe Installation, Williams Lake

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Williams Lake for the installation of 70 meters of 1200 mm asphalt corrugated steel pipe during the Westside Trunk Storm Sewer Project.

MV Anscomb Ferry

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs Cedar Productions Inc. for the use of the MV Anscomb Ferry at Balfour in the filming of the movie "Snow Falling Cedars."

Left Turn Phase

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs British Columbia Transit for the installation of a left turn phase at the Hastings/Willingdon signal as this will be shared by buses and general traffic.

St. Johns Street at Buller Street

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Port Moody Development for the traffic signal upgrade at St. Johns Street at Buller Street.

Transportation and Highways—Continued

BC Transportation Financing Authority, Salary and Benefits

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from BC Transportation Financing Authority for the salary costs and benefits for the duration of a temporary assignment for a Research Officer.

Intersection Improvements, Surrey

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Surrey for the traffic signal installations that were done to safely accommodate increased traffic volumes.

Trail Island Drive and Highway 101 Drainage

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs MacMillan Bloedel Ltd. and the District of Sechelt to construct a new storm water outfall from the intersection of Trail Island Drive and Highway 101.

Sierra Yoyo Desan Road

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from BC Transportation Financing Authority for the construction and maintenance expertise concerning the preparation of the Request for Proposal for the Sierra Yoyo Desan Road upgrade and maintenance contract and supporting documents.

King George Highway at 92nd Avenue

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Surrey for a new controller for intersection works at King George Highway at 92nd Avenue.

#1A Fraser Highway

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Progressive Construction Ltd. for signal and lighting revisions at #1A Fraser Highway at 222nd Street.

Emporer Bridge

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Trans Mountain Pipeline. Trans Mountain Pipeline requires surface access to their pipeline, and it is best accomplished by rehabilitating the Emporer Bridge to hold full legal loading.

Traffic Signal Maintenance, Colwood

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Colwood for the regular maintenance of the signals.

Traffic Signal Maintenance, Langford

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from Langford for the regular maintenance of the signals.

TNL Paving versus the Province of British Columbia

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from TNL Paving. Under the rules of a court action, when the Plaintiff calls as a Witness an Adverse Party, the Plaintiff is responsible for all of that person's court costs.

Temporary Appointment

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from BC Transportation Financing Authority for salary, benefits and the employer's pension contributions associated with the temporary appointment of an employee.

Intersection of Highway 20 and South Lakeside Drive

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)) to recover costs from British Columbia Railway Company for works involved in reconstruction of the intersection of Highway 20 and South Lakeside Drive in Williams Lake.

The Sign Shop

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 25(1)). The ministry is responsible for the manufacture and supply of all signs used on the provincial highway system. The ministry has been encouraged to supply signs to other agencies in order to maximize the governments' investment. The Sign Shop has been successful in providing signs to and recovering costs from external agencies.

Transportation and Highways—Continued

Motor Vehicle Impound Refunds

This account was established under the authority of the *Motor Vehicle Act* (R.S.B.C. 1996, chap. 318, sec. 104.8) to provide for the reimbursement of impoundment fees by the Superintendent of Motor Vehicles. Towing/storage fees are paid to impound lot operators on behalf of people who have had their vehicles improperly impounded pursuant to section 104 of the *Motor Vehicle Act*.

Valuation Allowance

This account was established under the authority of the *Financial Administration Act* (R.S.B.C. 1996, chap. 138, sec. 17,18).

Women's Equality

Vote 56—Minister's Office

This vote provides for the Office of the Minister of Women's Equality, and includes the salaries of the minister, the minister's staff and related office expenses.

Vote 57—Ministry Operations

This vote provides for ministry programs and activities, including:

(a) CORPORATE SERVICES

This sub-vote provides for executive direction for the ministry, and for financial, human resources, training, information management, administration, and communications services.

(b) PROGRAMS AND POLICY

This sub-vote provides for:

- (i) *Policy and Evaluation*—the review and research of issues affecting women; the coordination and development of policy and legislation related to women's equality goals; participation in federal/provincial discussions and initiatives; the review of government-wide policy proposals and their impact on women; advice to ministries in their review and analysis of existing and proposed government policies, legislation and programs; and the evaluation of related programs and initiatives.
- (ii) *Stopping the Violence and Regional Programs*—policy and program development for the prevention of violence against women; Transition House shelter and counselling programs, including contributions to the Provincial Rental Housing Corporation to assist in establishing Transition Houses; public education initiatives including library services; and grants and contributions to promote equality and safety for women, access to local services and other community-based equity initiatives. These programs also provide for ministry regional operations linking women in the community with ministry policy development and programs and other government initiatives.

Other Appropriations

Vote 58—Management of Public Funds and Debt (Minister of Finance and Corporate Relations and Minister Responsible for Intergovernmental Relations)

This vote provides for the cost of managing public funds and debt, and includes the following:

(a) COST OF BORROWING FOR GOVERNMENT PURPOSES

This sub-vote provides for the cost of interest on the direct debt of the province incurred for government purposes, and for associated costs and fees charged for the borrowing and management of government funds and debt instruments. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and interest revenue earned from prefunding operations are offset against the related interest expenditure.

(b) COST OF HEDGING INTEREST ON DEBT GUARANTEED BY THE PROVINCE

This sub-vote provides for the cost of financial instruments used to hedge interest on debt of government bodies guaranteed by the province, and all associated costs. These costs are fully recovered from government bodies. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure.

(c) COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES

This sub-vote provides for the cost of interest on borrowings under the fiscal agency program, and all associated costs. These costs are fully recovered from government bodies. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure.

(d) PROVINCIAL TREASURY REVENUE PROGRAM

This sub-vote provides for costs associated with special revenue programs. The programs are structured so that interest (and other earnings) on program assets exceed interest (and other payments) on program liabilities. Any profit or loss is transferred to the Provincial Treasury Revenue Special Account. Recoveries may be made from investment earnings of the Consolidated Revenue Fund. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure.

Other Appropriations—Continued

(e) COST OF UNALLOCATED BORROWING UNDER THE WAREHOUSE PROGRAM

This sub-vote provides for costs associated with debt issued in advance of requirements. At the time of borrowing, the debt has not been allocated to the province or any government body. The program is structured so that interest (and other earnings) on program assets offset interest (and other payments) on program liabilities. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure. When debt is assumed by the government or a government body, the borrower assumes all liabilities and receives all assets associated with an issue. There is no profit or loss associated with the program.

Vote 59—Contingencies (All Ministries), (Minister of Finance and Corporate Relations and Minister Responsible for Intergovernmental Relations)

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party.

This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. *Ex gratia* payments are also provided for.

Vote 60—BC Benefits (Minister of Finance and Corporate Relations and Minister Responsible for Intergovernmental Relations)

This vote provides for: administrative costs of BC Benefits; grant and contribution funding for an additional monthly payment to the most needy seniors who receive the federal Guaranteed Income Supplement or Spouse's Allowance; and for subsidized bus passes for senior citizens and handicapped persons who qualify for income assistance benefits or the federal Guaranteed Income Supplement, or are sponsored by Indian and Northern Affairs Canada. This vote also provides funding for BC Family Bonus payments to low income families with children. Recoveries are received from the sale of bus passes to eligible persons, and from the federal government for the payment of Family Bonus to aboriginal families on reserves.

Vote 61—Commissions on Collection of Public Funds (Minister of Education, Skills and Training; Minister of Environment, Lands and Parks; Minister of Finance and Corporate Relations and Minister Responsible for Intergovernmental Relations; Minister of Health and Minister Responsible for Seniors; Minister of Small Business, Tourism and Culture; Minister of Transportation and Highways)

This vote provides for payments to or amounts withheld by parties on account of commissions and/or remunerations for services provided to government relating to the administration, collection and management of revenue and accounts owed to the government as authorized under various statutes and regulations.

(a) MINISTRY OF EDUCATION, SKILLS AND TRAINING

This sub-vote provides for payments to or amounts withheld on account of collection of student loans and other government accounts. Recoveries represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations.

(b) MINISTRY OF ENVIRONMENT, LANDS AND PARKS

This sub-vote provides for payments to or amounts withheld on account of collection of fishing and hunting licence fees and other government accounts. Recoveries represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations.

(c) MINISTRY OF FINANCE AND CORPORATE RELATIONS AND MINISTER RESPONSIBLE FOR INTERGOVERNMENTAL RELATIONS

This sub-vote provides for payments to or amounts withheld on account of collection of personal and corporate income tax, social service tax, fuel tax, tobacco tax, hotel room tax, horse racing tax, real estate fees and other government accounts. Recoveries represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations.

(d) MINISTRY OF HEALTH AND MINISTER RESPONSIBLE FOR SENIORS

This sub-vote provides for payments to or amounts withheld on account of collection of ambulance fees and government accounts. Recoveries represent fees and commissions deducted from the gross amount of revenues collected on behalf of government, as authorized under various statutes and regulations.

(e) MINISTRY OF SMALL BUSINESS, TOURISM AND CULTURE

This sub-vote provides for payments to or amounts withheld on account of collection of student venture loans and other government accounts. Recoveries represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations.

(f) MINISTRY OF TRANSPORTATION AND HIGHWAYS

This sub-vote provides for payments to or amounts withheld on account of collection and administration of motor vehicle licences and permits, motor vehicle violation fines, and other government accounts. Recoveries represent fees and commissions deducted from the gross amount of revenues collected on behalf of government, as authorized under various statutes and regulations.

Other Appropriations—Continued

Vote 62—Corporate Accounting System Initiative (Minister of Finance and Corporate Relations and Minister Responsible for Intergovernmental Relations)

This vote provides for the development, implementation, operation and maintenance of a corporate accounting system for government and for associated administration costs and support for operational improvements. Recoveries are received from ministries and Crown corporations for accounting system services.

Vote 63—Environmental Assessment and Land Use Coordination (Minister of Environment, Lands and Parks)

This vote provides for a process for the environmental assessment of major projects, as outlined in the *Environmental Assessment Act*, for coordination of corporate land use strategies, planning and projects, and for corporate resource inventory initiatives. Functions related to these activities include:

(a) ENVIRONMENTAL ASSESSMENT OFFICE

This sub-vote provides for the overall administration of a neutral and publicly open process for the assessment of the environmental, economic, social, cultural, heritage and health effects of major project proposals. Contributions are made to participants in project assessments who would be unable to participate without financial assistance.

(b) LAND USE COORDINATION OFFICE

This sub-vote provides for interministry program coordination of corporate land use strategies, planning and projects including the protected areas strategy. Contributions are made to participants in planning processes who would be unable to participate without financial assistance.

(c) CORPORATE RESOURCE INVENTORY INITIATIVE

This sub-vote provides for the collection, analysis, management and dissemination of biophysical, cultural, archaeological, social and economic information in support of land use planning and resource management activities including negotiations with First Nations. Contributions are provided to First Nations for program-related work.

Vote 64—Environmental Boards and Forest Appeals Commission (Minister of Environment, Lands and Parks; Minister of Forests)

This vote provides for:

(a) ADMINISTRATION AND SUPPORT SERVICES

This sub-vote provides for administration and support services for the Environmental Boards and the Forest Appeals Commission. Administrative costs for some appeals are recovered from the Ministry of Health and Ministry Responsible for Seniors.

(b) ENVIRONMENTAL APPEAL BOARD

This sub-vote provides for operation of the Environmental Appeal Board, which hears appeals to decisions made under environmental legislation. Costs related to some appeals are recovered from the Ministry of Health and Ministry Responsible for Seniors.

(c) ENVIRONMENTAL ASSESSMENT BOARD

This sub-vote provides for independent public hearings on project proposals under the *Environmental Assessment Act*, for reviews of matters referred by the Minister of Environment, Lands and Parks and for reviews of activities under other enactments. Contributions are provided to participants in public hearings who would be unable to participate without financial assistance.

(d) FOREST APPEALS COMMISSION

This sub-vote provides for operation of the Forest Appeals Commission in meeting the requirements of Part 9 of the *Forest Practices Code of British Columbia Act*, including hearing appeals under the Act, evaluating how the Act, regulations and standards are functioning, and recommending amendments. Costs related to some appeals are recovered from the Ministry of Forests.

Vote 65—Forest Practices Board (Minister of Forests; Minister of Environment, Lands and Parks)

This vote provides for the operation of the Forest Practices Board in meeting the requirements of Part 8 of the *Forest Practices Code of British Columbia Act*, including independent audits and special investigations of forest practices, investigations of public complaints, and reviews of administrative decisions.

Vote 66—Office of the Police Complaints Commissioner (Attorney General and Minister Responsible for Multiculturalism, Human Rights and Immigration)

This vote provides for the salaries of the Police Complaints Commissioner and staff and the costs incurred by the office of the Police Complaints Commissioner in dealing with complaints against municipal police.

Vote 67—Public Sector Employers' Council (Minister of Finance and Corporate Relations and Minister Responsible for Intergovernmental Relations)

This vote provides for operation of the Public Sector Employers' Council and the Council Secretariat, as established under the *Public Sector Employers Act*, 1993, and includes salaries and remuneration of the secretariat staff and related expenses. The council sets and coordinates strategic directions in human resource management and labour relations, and advises government with respect to human resource issues in the public sector.

Other Appropriations—Continued

Vote 68—Public Service Employee Relations Commission (Minister of Finance and Corporate Relations and Minister Responsible for Intergovernmental Relations)

This vote provides for the activities of the Commission related to human resource management, labour relations, collective bargaining, and employee benefits administration and contributions.

(a) COMMISSION OPERATIONS

This sub-vote provides for strategic human resource management, labour relations and collective bargaining, which include:

- (i) negotiation and administration of collective agreements on behalf of government, settlement payments for grievances, other personnel-related settlements, and payment for legal and arbitration services;
- (ii) development, implementation and monitoring of human resource policies and programs, government-wide training and development programs, staffing including workforce adjustment, employment equity strategies and programs within the public service, compensation, job evaluation and organization, career planning and transition services, and organizational change initiatives; and
- (iii) grants provided to government employees under the employee recognition programs.

Recoveries are received from ministries, special offices and Crown corporations for training and development costs, costs associated with career planning and career transition services.

(b) EMPLOYEE BENEFITS AND ADMINISTRATION

This sub-vote provides for the management and administration of employee benefit plans and employer contributions, including:

- (i) *Provincial Pensions*—provides for employer contributions as required under the *Pension (Public Service) Act* and retirement benefits;
- (ii) *Miscellaneous Statutory Items*—provides for the employer's minor statutory requirements under the *Pension (Public Service) Act* such as payments for purchase or reinstatement of service;
- (iii) *Canada Pension*—provides for employer contributions to the Canada Pension Plan;
- (iv) *Members of the Legislative Assembly Superannuation*—provides for government contributions as required by the *Legislative Assembly Allowances and Pension Act*;
- (v) *Death and Retiring Benefits*—provides for death benefits to nominated beneficiaries of participating pensioners and retirement allowances granted to eligible employees;
- (vi) *Extended Health and Dental Benefits*—provides for employer costs for the extended health and dental plan;
- (vii) *Group Insurance*—provides for employer costs for the group life insurance plan;
- (viii) *Medical Services Plan*—provides for full payment by the employer of employees' and pensioners' medical services plan premiums;
- (ix) *Long Term Disability*—provides for employer contributions to the British Columbia Public Service Long Term Disability Fund;
- (x) *Employment Insurance*—provides for employer costs for employment insurance premiums;
- (xi) *Workers' Compensation*—provides for employer costs of benefits paid to eligible employees by the Workers' Compensation Board;
- (xii) *Employee Assistance Program Administration*—provides for counselling services to government employees; and
- (xiii) *Other Benefits*—provides for severance settlements, other miscellaneous benefits and related payments, and benefits management and administration; and centralized payroll, leave and personnel information processing and reporting.

Recoveries are received from those public bodies which participate in the above plans and, in certain circumstances, from employees. As well, recoveries are received from participating public bodies for employer contributions made on their behalf by government's central pay office. Recoveries are also received from special offices and ministries for pension contributions and retirement benefits, and employee health, insurance and other benefits of employees covered by these plans and receiving these benefits.

Special Accounts

Insurance and Risk Management

This account was established by the *Financial Administration Amendment Act*, 1989, and provides insurance and/or risk management services to government bodies, ministries, public authorities, and classes of persons and public authorities designated by regulation. The account is administered by the Ministry of Finance and Corporate Relations and Minister Responsible for Intergovernmental Relations.

Revenue and recoveries represent amounts paid into the account by or in respect of participants under agreements, earnings of the account, the cost of services provided to or on behalf of participants, amounts required to be paid under regulation or amounts appropriated for that purpose. Revenues are received from government entities not included in the Consolidated Revenue Fund. Expenditures are for administrative costs associated with risk management services; and costs related to agreements or arrangements for risk management services, purchases of insurance, and/or self-insurance services provided to government bodies, ministries, public authorities, persons, hospitals, regional health boards, community health councils, schools, colleges, and universities for investigation and settlement of claims. Recoveries are received from government entities included in the Consolidated Revenue Fund, and are netted against expenditures.

No financing transactions are provided for under this account.

Industry Training and Apprenticeship

This account was established by the *Industry Training and Apprenticeship Act*. The purpose of the account is to support the Industry Training and Apprenticeship Commission to encourage the expansion and coordination of training through: the designation of trades and occupations; the establishment of industry training and apprenticeship programs; the allocation of funds including contributions to other agencies, organizations and individuals to support training in designated trades and occupations; the granting of credentials for workers in designated trades and occupations; the granting of credentials for workers in designated trades and occupations; and increasing the proportion of members of under represented groups in designated trades and occupations. The account is administered by the Industry Training and Apprenticeship Commission.

Other Appropriations—Continued

Revenue is received through transfers from the Ministry of Education, Skills and Training, Ministry Operations Vote and the Ministry of Labour, Ministry Operations Vote and derived from fees and other services charged by the Industry Training and Apprenticeship Commission to employers and employees as may be appropriate. Financial, human resources, information management, freedom of information and protection of privacy, and communication services are provided to the Industry Training and Apprenticeship Commission by other ministries.

No financing transactions are provided for under this account.

Natural Resource Community Fund
Balance Sheet
as at March 31, 1998
(In Millions—Unaudited)

	1998	1997
Assets	\$	\$
Investment portfolio (Note 4)	25	25
	<u>25</u>	<u>25</u>
 Net Equity		
Net equity (Note 2)	25	25
	<u>25</u>	<u>25</u>

The accompanying notes and supplementary statement are an integral part of these financial statements.

Natural Resource Community Fund
Statement of Operations
as at March 31, 1998
(In Millions—Unaudited)

	1998	1997
Revenue	\$	\$
Income from investments.....	1	1
Other revenues (Note 5)	9	12
Gross Revenue	10	13
Expenditure		
Community Assistance (Note 6)	0	0
Transfer to the General Fund (Note 7)	10	13
Total Expenditure.....	10	13
Net Operating Revenue for the Year.....	0	0

The accompanying notes and supplementary statement are an integral part of these financial statements.

Notes to Natural Resource Community Fund Financial Statements for the Fiscal Year Ended March 31, 1998 (In Millions—Unaudited)

1. Significant Accounting Policies

(a) REPORTING ENTITY

The Natural Resource Community Fund is a special fund, for purposes of the *Financial Administration Act*, established pursuant to the *Natural Resource Community Fund Act*. Its purpose is to assist communities that are largely dependent on a single resource industry to adjust to severe economic dislocation arising or that may arise as a result of business closures or industry workforce reductions.

(b) BASIS OF ACCOUNTING AND SPECIFIC POLICIES

The basis of accounting and specific policies are as stated in the Significant Accounting Policies note in the Consolidated Revenue Fund Financial Statements.

2. Net Equity

	1998	1997
	\$	\$
Net equity at beginning of the year	25	25
Net operating revenue for the year		
Net equity at end of the year	<u>25</u>	<u>25</u>

3. Commencement of Fund

Effective April 1, 1992, the Natural Resource Community Fund came into force. Subsequently, \$15 million were transferred from the British Columbia Endowment Fund into the fund.

4. Investment Portfolio

The investment portfolio consists of units of the Province of British Columbia Pooled Investment Portfolios.

5. Other Revenues

Other Revenues equate to 0.5% of all revenues, other than fines, under all the following Acts: *Coal Act*; *Geothermal Resources Act*; *Logging Tax Act*; *Mineral Tax Act*; *Mineral Land Tax Act*; *Mineral Tenure Act*; *Mines Act*; *Mining Tax Act*; *Petroleum and Natural Gas Act*; and, *Range Act*.

6. Community Assistance

During 1997/98, no assistance was provided to any community.

7. Transfer to the General Fund

Under the *Natural Resource Community Fund Act*, section 6, at the end of the fiscal year any balance in the special fund in excess of \$25 million is transferred to and becomes part of the General Fund.

Consolidated Revenue Fund
Statement of Full Time Equivalent (FTE) Employment
for the Fiscal Year Ended March 31, 1998¹
(Unaudited)

	Estimated	Actual	Under(Over)
Legislation	215	203	12
Auditor General	95	87	8
Child Advocate	8	8	0
Elections B.C.	48	41	7
Information and Privacy	27	24	3
Ombudsman	50	46	4
Office of the Premier	36	33	3
Aboriginal Affairs	152	148	4
Agriculture	408	392	16
Attorney General	5,961	6,076	(115)
Children and Families	4,501	4,560	(59)
Education	929	919	10
Employment and Investment	1,229	1,224	5
Environment	2,202	2,145	57
Finance	2,097	2,060	37
Forests	4,086	4,258	(172)
Health	5,233	3,643	1,590
Human Resources	2,272	2,247	25
Labour	527	512	15
Municipal Affairs	456	444	12
Small Business	709	677	32
Transportation	2,571	2,403	168
Women's Equality	81	76	5
Other Appropriations	411	380	31
	34,304	32,606	1,698

¹This statement was prepared using information provided by the Ministries and does not include the government reorganization. The FTE staff utilization is prepared on the basis of all employees appointed under the *Public Service Act*.

Statutory Spending Authorities as at March 31, 1998 (In Thousands—Unaudited)

	Chapter	Section	Purpose	Amounts Accessed	
				1997/98	1996/97
Special Accounts				\$	\$
Agricultural Credit Act.....	chap. 9	sec. 8(3)	Agricultural land development.....		
Build BC Act.....	chap. 40	sec. 8	Build BC.....	4,716	11,224
Correction Act.....	chap. 74	sec. 17(3)	Inmate Work Program.....	864	856
Financial Administration Act.....	chap. 138	sec. 30(5)	Insurance and Risk Management.....	7,125	12,077
Financial Administration Act.....	chap. 138	sec. 48(3)	Provincial Treasury Operations.....	2,150	6,929
Financial Administration Act.....	chap. 138	sec. 49(3)	Provincial Treasury Revenue.....		
Forest Act.....	chap. 157	sec. 109	Small Business Forest Enterprise Account.....	141,488	149,345
Grazing Enhancement Special Account Act.....	chap. 175	sec. 3(2)	Grazing Enhancement Fund Special Account Act.....	1,486	968
Health Special Account Act.....	chap. 185	sec. 3	Health Special Account.....	143,500	115,000
Home Conversion and Leasehold Loan Act.....	chap. 192	sec. 17(1)	Provincial Home Acquisition.....	46	74
Home Purchase Assistance Act.....	chap. 195	sec. 17(1)	Provincial Home Acquisition.....		
Industrial Development Incentive Act.....	chap. 221	sec. 1	Small Business Incentive Program.....		
Industrial Development Incentive Act.....	chap. 221	sec. 2	Industrial Incentive Fund.....		
Industry Training and Apprenticeship Act.....	chap. 50	sec. 8(3)	Industry training and apprenticeship programs.....	24,133	
Insurance for Crops Act.....	chap. 229	sec. 3	Crop Insurance Stabilization.....		
Livestock Protection Act.....	chap. 273	sec. 14	Livestock Protection.....	9	8
Medical and Health Care Services Special Account Act.....	chap. 284	sec. 4	Medical and Health Care Services.....	20,834	22,696
Ministry of Lands, Parks and Housing Act.....	chap. 390	sec. 7(2)	Crown Land.....	3,701	8,691
Public Trustee Act.....	chap. 397	sec. 13(3)	Public Trustee Operating Account.....	14,752	9,866
Purchasing Commission Act.....	chap. 392	sec. 21(3)	Purchasing Commission Working Capital Account.....	9,193	(16,047)
Science and Technology Fund Act.....	chap. 414	sec. 4	Science and Technology Fund.....	19,203	21,911
South Moresby Implementation Account Act.....	chap. 435	sec. 4	South Moresby Implementation—Forest Replacement and Forestry Compensation.....	1,351	2,121
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 4	First Citizens' Fund.....	2,802	2,798
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 5	Forest Stand Management Fund.....	248	
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 7	Forfeited Crime Proceeds Fund.....	268	
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 6	Habitat Conservation Fund.....	944	1,200
Special Accounts Appropriation and Control Act.....	chap. 436	sec. 8	Physical Fitness and Amateur Sports Fund.....	1,546	1,549
Special Appropriations Act.....	chap. 437	sec. 1(1)	Barkerville Historic Park.....		
Special Appropriations Act.....	chap. 437	sec. 2(1)	Downtown Revitalisation.....		
Special Appropriations Act.....	chap. 437	sec. 4(1)	Forest, range and recreation resources.....		
Special Appropriations Act.....	chap. 437	sec. 3(1)	Prevention of drug, alcohol and cigarette abuse.....		
Special Appropriations Act.....	chap. 437	sec. 5(1)	Provincial Computerization of Libraries.....		
Special Appropriations Act.....	chap. 437	sec. 6	Urban Transit.....		
Sustainable Environment Fund Act.....	chap. 445	sec. 5	Sustainable Environment Fund.....	31,494	33,580
University Endowment Land Act.....	chap. 469	sec. 18(1)	University Endowment Lands Administration.....	2,868	2,868
Vancouver Island Natural Gas Pipeline Act.....	chap. 474	secs. 4(1), 6(2)	Vancouver Island Natural Gas Pipeline Assistance.....	2,100	3,215
Victims of Crime Act.....	chap. 478	sec. 9(4)	Victim Surcharge Special Account.....	3,712	
Total Special Accounts.....				440,533	390,929

Statutory Spending Authorities as at March 31, 1998 (In Thousands—Unaudited)

	Chapter	Section	Purpose	Amounts Accessed	
				1997/98	1996/97
Special Funds				\$	\$
Natural Resource Community Fund Act.....	chap. 331	sec. 5	Natural Resource Community Fund		39
Total Special Funds				0	39
Other Statutory Authorities					
Agricultural and Rural Development (BC) Act.....	chap. 8	sec. 4	Expenses—RDA agreements		
Agricultural Land Commission Act.....	chap. 10	sec. 48	Expenses—commission		
Animal Disease Control Act.....	chap. 14	sec. 22	Administration expenses		
Auditor General Act	chap. 23	sec. 3	Expenses—Auditor General		
British Columbia Transit Act	chap. 38	sec. 21(4)	Reimbursement—gasoline tax.....		
British Columbia Transit Act	chap. 38	sec. 27	Loans to the authority		
Budget Measures Implementation Act, 1997	chap. 4	sec. 39	Transfer of SAFER assets	90	
Build BC Act.....	chap. 40	sec. 19(1), 20	Build BC initiatives		
Cattle (Horned) Act	chap. 44	sec. 7	Livestock improvement	55	15
Child, Youth and Family Advocacy.....	chap. 47	sec. 15(1)	Salary, expenses—Advocate		
Constitution Act.....	chap. 66	sec. 57	Expenses—Legislative Assembly	2,960	6,328
Criminal Injury Compensation Act.....	chap. 85	sec. 2	Compensation—victims of crimes	1,923	14,891
Crown Proceeding Act.....	chap. 89	secs. 13, 14	Payment of claims	405	(9,650)
Election Act.....	chap. 106	sec. 11(1)	Elections		
Electoral Boundaries Commission Act.....	chap. 107	sec. 8	Commission expenses	174	
Emergency Program Act	chap. 111	sec. 16	Disasters and civil defence	39,852	20,721
Environment, Lands and Parks Statutes Amendment Act.....	chap. 18	sec. 2(14, 5)	Appeals		
Environment Management Act.....	chap. 118	sec. 6(1)	Environmental emergency		
Escheat Act.....	chap. 120	sec. 13(2)	Estate disbursement		
Farm Distress Assistance Act.....	chap. 129	sec. 6	Expenses—administration		
Farm Product Industry Act, 1997.....	chap. 132	sec. 4	Technical: other advice.....		
Financial Administration Act	chap. 138	sec. 14(2)	Payment of fee		
Financial Administration Act	chap. 138	sec. 16	Refunds	171	
Financial Administration Act	chap. 138	sec. 18	Extinguishment—debt.....	12,473	47,542
Financial Administration Act	chap. 138	sec. 19	Remissions		
Financial Administration Act	chap. 138	sec. 23(3)	Expenditure of estimated recoveries		
Financial Administration Act	chap. 138	sec. 24	Special Warrants	67,179	37,942
Financial Administration Act	chap. 138	sec. 25(1)	Payments based on contributions		
Financial Administration Act	chap. 138	sec. 26(3)	Payments after fiscal year-end		
Financial Administration Act	chap. 138	sec. 27(1)(c)	Interest—revenue refunds		
Financial Administration Act	chap. 138	sec. 36	Advances.....	5,631	4,492
Financial Administration Act	chap. 138	sec. 37	Money not applied to be repaid		
Financial Administration Act	chap. 138	sec. 40	Power to invest		
Financial Administration Act	chap. 138	sec. 69	Public Debt Expenses.....		
Financial Administration Act	chap. 138				

Other Statutory Authorities—Continued

	Chapter	Section	Purpose	Amounts Accessed 1997/98	1996/97
Other Statutory Authorities—Continued					
Financial Administration Act	chap. 138	sec. 74(1), 74(2)	Payment of guarantees	\$	\$
Financial Institutions Act	chap. 141	sec. 85(5)	Inactive Deposits	905	520
Fire Services Act	chap. 144	sec. 12	Remuneration—local assistant		
Fire Relief Act	chap. 144	sec. 16(6)	Inquiry expenses		
Flood Relief Act	chap. 151	sec. 6	Flood costs		
Forest Act	chap. 140	sec. 124(4)	Fire Suppression Program		20,793
Forest Practices of British Columbia Act	chap. 159	sec. 170(3)	Forest Services		
Forest Practices of British Columbia Act	chap. 159	sec. 171	Firefighting		
Fort Nelson Indian Reserve Minerals Revenue Sharing Act	chap. 16	sec. 7	Revenue Sharing Agreements	144	213
Freedom of Information and Protection of Privacy Act	chap. 165	sec. 40(1)	Salary and expense of Commissioner		
Greenbelt Act	chap. 176	sec. 5(2)	Preservation of greenbelt land		
Home Owner Grant Act	chap. 194	sec. 14(2)	Home-owner grant	3,288	3,986
Hospital (Auxiliary) Act	chap. 201	sec. 3(3)	Reimbursement of recovered expenses		
Human Resource Facility Act	chap. 209	sec. 1	Grants—special homes and residences		
Hydro and Power Authority Privatization Act	chap. 212	sec. 30(3)	Claim of Liability		
Income Tax Act	chap. 215	sec. 78	Administration expenses	6,938	101,409
Indian Cut-off Lands Dispute Act	chap. 218	sec. 5	Payment of claims		
Industrial Development Incentive Act	chap. 221	sec. 3(1)	Funding Special Account	50,000	100,000
Inquiry Act	chap. 224	sec. 18	Commission expenses	1,853	1,213
Insurance Corporation Act	chap. 228	sec. 28	Excess liabilities paid to corporations		
Land Title Act	chap. 250	sec. 306	Assurance Fund		
Legislative Assembly Allowances and Pension Act	chap. 257	secs. 1, 3, 31	Expenses—Legislative Assembly		
Legislative Procedure Review Act	chap. 261	sec. 8	Expenses—review		
Liquor Control and Licensing Act	chap. 267	sec. 82(3)	Administration costs		
Liquor Distribution Act	chap. 268	sec. 20(2)	Collection at customs		
Livestock Act	chap. 270	sec. 10	Reimbursement of keeper (recoverable)		
Local Government Grants Act	chap. 275	sec. 2	Municipal Grants		5,014
Local Services Act	chap. 276	sec. 6	Advancing Money Required (Recoverable)		
Members' Conflict of Interest Act	chap. 287	sec. 24	Commissioner's conflict of interest		
Mines Act	chap. 293	sec. 17(2)	Mine improvement	27	
Miscellaneous Statutes Amendment Act (No. 3) 1997	chap. 29	sec. 31	Legislative Assembly Management Committee		
Motor Vehicle Act	chap. 318	sec. 104.8	Motor Vehicle Impound Refunds	29	
Municipal Act	chap. 323	sec. 23(1)	Payment of provincial taxes		
Municipal Aid Act	chap. 324	sec. 2	Improvements		
Natural Gas Price Act	chap. 329	sec. 3(a)	Recovery of penalty		
Ombudsman Act	chap. 340	sec. 4	Expenses—Ombudsman		
Pension Agreement Act	chap. 351	sec. 6	Payment of liabilities		
Pension (College) Act	chap. 353	sec. 44(2)	Expenses—administration (reimbursed)		
Pension (Municipal) Act	chap. 355	sec. 48(1)	Expenses—administration (reimbursed)		

Statutory Spending Authorities as at March 31, 1998—Continued (In Thousands—Unaudited)

	Chapter	Section	Purpose	Amounts Accessed	
				1997/98	1996/97
Other Statutory Authorities—Continued				\$	\$
<i>Pension (Public Service) Act</i>	chap. 356	sec. 3(3)	Dairy Herd Improvement Association employee's.....		
<i>Pension (Public Service) Act</i>	chap. 356	sec. 39(3)	Death benefits fund.....		
<i>Pension (Public Service) Act</i>	chap. 356	sec. 56(1)	Expenses—administration (reimbursed).....		15,048
<i>Pension (Public Service) Act</i>	chap. 356	sec. 62	Public Service Pension.....		
<i>Pension (Teachers) Act</i>	chap. 357	sec. 5(2)	Employer's Contribution.....		
<i>Pension (Teachers) Act</i>	chap. 357	sec. 46	Expenses—administration (reimbursed).....		
<i>Petroleum and Natural Gas Act</i>	chap. 361	sec. 123(2)	Safeguarding dangerous operations.....		
<i>Police Act</i>	chap. 367	sec. 11(3)	Ministerial Liability.....		
<i>Police Act</i>	chap. 367	sec. 38(3)	Emergency Situation—expenses.....		
<i>Police Amendment Act, 1997</i>	chap. 37	sec. 35(42, 3)	Research Studies.....		
<i>Police Amendment Act, 1997</i>	chap. 37	sec. 35(44, 3)	Special Investigation.....		
<i>Police Amendment Act, 1997</i>	chap. 37	sec. 35(50, 1(1))	Salary, expense—Police Complaint Commissioner.....		
<i>Provincial Court Act</i>	chap. 379	sec. 12(1)	Salary and expenses—judges.....		
<i>Provincial Court Act</i>	chap. 379	sec. 13(16)	Compensation advisory committee.....		
<i>Provincial Court Act</i>	chap. 379	sec. 27(4)	Inquiry legal counsel.....		
<i>Public Service Benefit Plan Act</i>	chap. 386	sec. 5	Expenses related to contracts.....		
<i>Public Trustee Act (Special Account)</i>	chap. 390	sec. 4(2),(3),(4)	Trustee's Liability.....		
<i>Public Works Agreement Act</i>	chap. 391	sec. 3	Administration expenses.....		
<i>Queen's Printer Act</i>	chap. 394	sec. 11(2)	Business losses.....		
<i>Recall and Initiative Act</i>	chap. 398	sec. 173	Administrative costs.....		
<i>Referendum Act</i>	chap. 400	sec. 7	Administration expenses.....		
<i>Resort Municipality of Whistler Act</i>	chap. 407	sec. 21	Administration expenses.....		
<i>Riverbank Protection Act</i>	chap. 408	sec. 12	Report preparation expenses.....		
<i>School Act</i>	chap. 412	sec. 153(3)	Provincial repayments to board.....		
<i>School Act</i>	chap. 412	sec. 137(4)	School Referendum Tax—Rural Area.....		
<i>Shelter Aid for Elderly Renters Act</i>	chap. 424	sec. 3	Payment for rental assistance.....		
<i>Statute Uniformity Act</i>	chap. 441	sec. 4	Travel and personal expenses of board.....		
<i>System Act</i>	chap. 446	sec. 13(2)	Payment of uneconomic commitments.....		
<i>Tobacco Tax Act</i>	chap. 452	sec. 43(2)	Collection at customs and Postal.....		
<i>Tourism British Columbia Act</i>	chap. 13	sec. 13(1)	Hotel Room Tax Revenue.....		
<i>Trade and Convention Centre Act</i>	chap. 455	sec. 2, 4	Vancouver Centre.....		
<i>Unclaimed Money Act</i>	chap. 467	sec. 4(1)	Payment of claims.....	184	423
<i>Vancouver Island Natural Gas Pipeline Act</i>	chap. 474	sec. 4(2),(6)(2)	Agreement Settlement.....		
<i>Water Act</i>	chap. 483	sec. 37(3)	Removal of Works.....		
Total Other.....				194,281	460,142

Note: Any transfers to the General Account from Special Accounts and Funds have been eliminated from this schedule.

Ministry Related Financing Transactions¹—Summary for the Fiscal Year Ended March 31, 1998 (Unaudited)

	Actual		
	Receipts ²	Disbursements	Source (Requirement)
	\$	\$	\$
Agriculture			
<i>Agricultural Credit Act</i>	2,170		2,170
The Agricultural Land Development Program, provided under the <i>Agricultural Credit Act</i> was terminated for 1997/98. No new loans will be issued, therefore, no disbursements are required. Receipts represent estimated repayments of outstanding loan principal.			
<i>Columbia Basin Accord</i>	50,000	50,000	
Advances (disbursements) are made for investments in Columbia Power Corporation for power projects to be undertaken pursuant to the province's agreement with the Columbia Basin Trust.			
<i>Crop Insurance Stabilization</i>			
Advances (disbursements) are provided to cover deficits in the Crop Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the Trust Account. These advances are to be fully recovered from Crop Insurance Program premium revenue in subsequent years (receipts).			
Attorney General			
<i>Interest on Trusts and Deposits</i>	941	941	
Interest (disbursements) is credited to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministry's voted appropriations.			
Children and Families			
<i>Social Services Agencies Restructure Program</i>			
Loans (disbursements) are provided to stimulate investment in efficiencies and innovation by British Columbia community social service agencies. Receipts represent repayment of the loans through efficiency savings. Administration costs are funded through the ministry's voted appropriations.			
Employment and Investment			
<i>Industrial Incentive Fund (Special Account)</i>	6,898	63,849	(56,951)
Loans and investments (disbursements) are provided to stimulate private sector investment and development for key sectors and projects under the <i>Industrial Development Incentive Act</i> . Loans and investments may also be provided from the account to support economic plans of the Job Protection Commission. Receipts represent loan repayments.			

Ministry Related Financing Transactions¹—Summary for the Fiscal Year Ended March 31, 1998—Continued (Unaudited)

	Actual		
	Receipts ² \$	Disbursements \$	Source (Requirement) \$
Environment			
Crown Land (Special Account)	916	82	834
Disbursements reflect recoverable disbursements associated with land acquisition, servicing and development. Receipts represent repayment of loan principal and deposits made on pending land sales.			
Finance			
Community Financial Services Act		1,000	(1,000)
Advances (disbursements) represent the purchase of shares in the capital stock of the B.C. Community Financial Services Corporation.			
International Fuel Tax Agreement (<i>Motor Fuel Tax Act</i>)	3,165	3,165	
Advances (disbursements) are provided by the province to other International Fuel Tax Agreement jurisdictions in respect of the monies (receipts) collected on their behalf by the Ministry of Finance. Administration costs are funded through the ministry's voted appropriations.			
Land Tax Deferment Act	9,947	17,930	(7,983)
Disbursements represent reimbursements to local governments by the province for property taxes, of those over 60 years of age and other qualified property owners, that are deferred under this Act. The property owner or the estate is required to repay to the province all deferred taxes together with interest on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest is credited to the Consolidated Revenue Fund as revenue, and administration costs are funded through the ministry's voted appropriations.			
Low Interest Loan Assistance	24		24
Disbursements represent capitalized administrative costs relating to loans that were made under the Low Interest Loan Assistance Program. Most of the loan portfolio was sold to private sector lenders in 1989/90. Receipts represent principal payments on retained loans. No new loan authorizations are being made.			
Provincial Home Acquisition (Special Account)	781	176	605
Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent new conversion mortgages, repurchased mortgage accounts and guarantee claims paid under the Mortgage Assistance Program.			

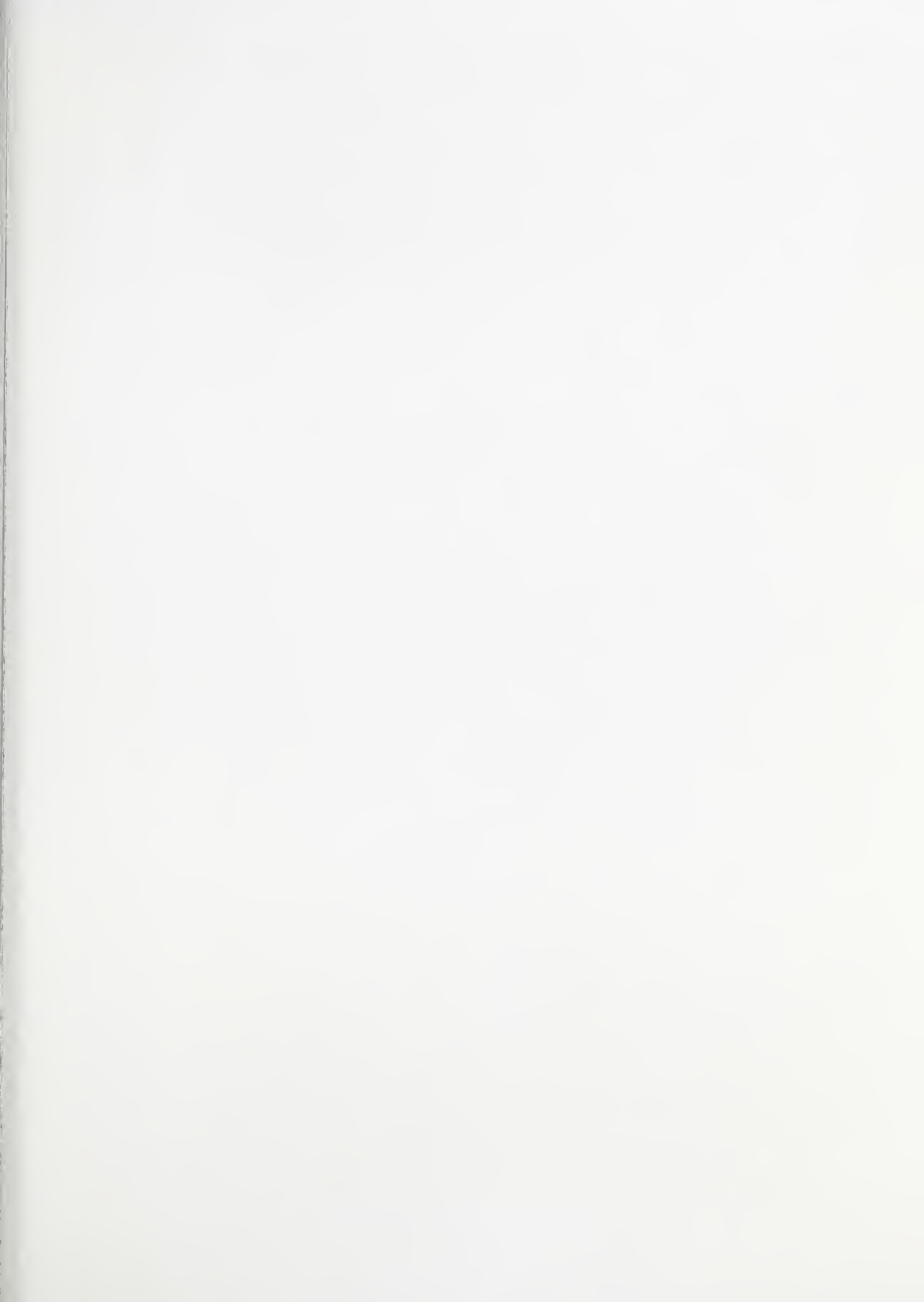
Ministry Related Financing Transactions¹—Summary for the Fiscal Year Ended March 31, 1998—Continued (Unaudited)

	Actual		
	Receipts ²	Disbursements	Source (Requirement)
	\$	\$	\$
Rural Area Property Taxes	147,101	147,101	
Advances (disbursements) are provided by the province to local governments and entities in rural areas in respect of local taxes and levies (receipts) collected on their behalf by the Ministry of Finance. Administration costs are funded through voted appropriations.			
Tobacco Tax Amendment Act	394	394	
Advances (disbursements) are provided to the Cowichan Tribes in respect of the Cowichan Tribes Agreement for tobacco tax (receipts) collected on their behalf by the Ministry of Finance. Administration costs are funded through the ministry's voted appropriations.			
Health			
Health Innovation Incentive Program	5,665	5,331	334
Loans (disbursements) are provided to stimulate investment in innovation by British Columbia hospitals and other health agencies. Receipts represent repayment of the loans through efficiency savings. Administrative costs are funded through the ministry's voted appropriations.			
Small Business			
Small Business Incentive Program (Special Account)	412		412
Loans (disbursements) are provided to assist small business investment in aquaculture and industrial production facilities and equipment under the Small Business Incentives Subsidiary Agreement and other programs. Loans may also be provided to support the economic plans of the Job Protection Commission.			
Total Financing Transactions	228,414	289,969	(61,555)

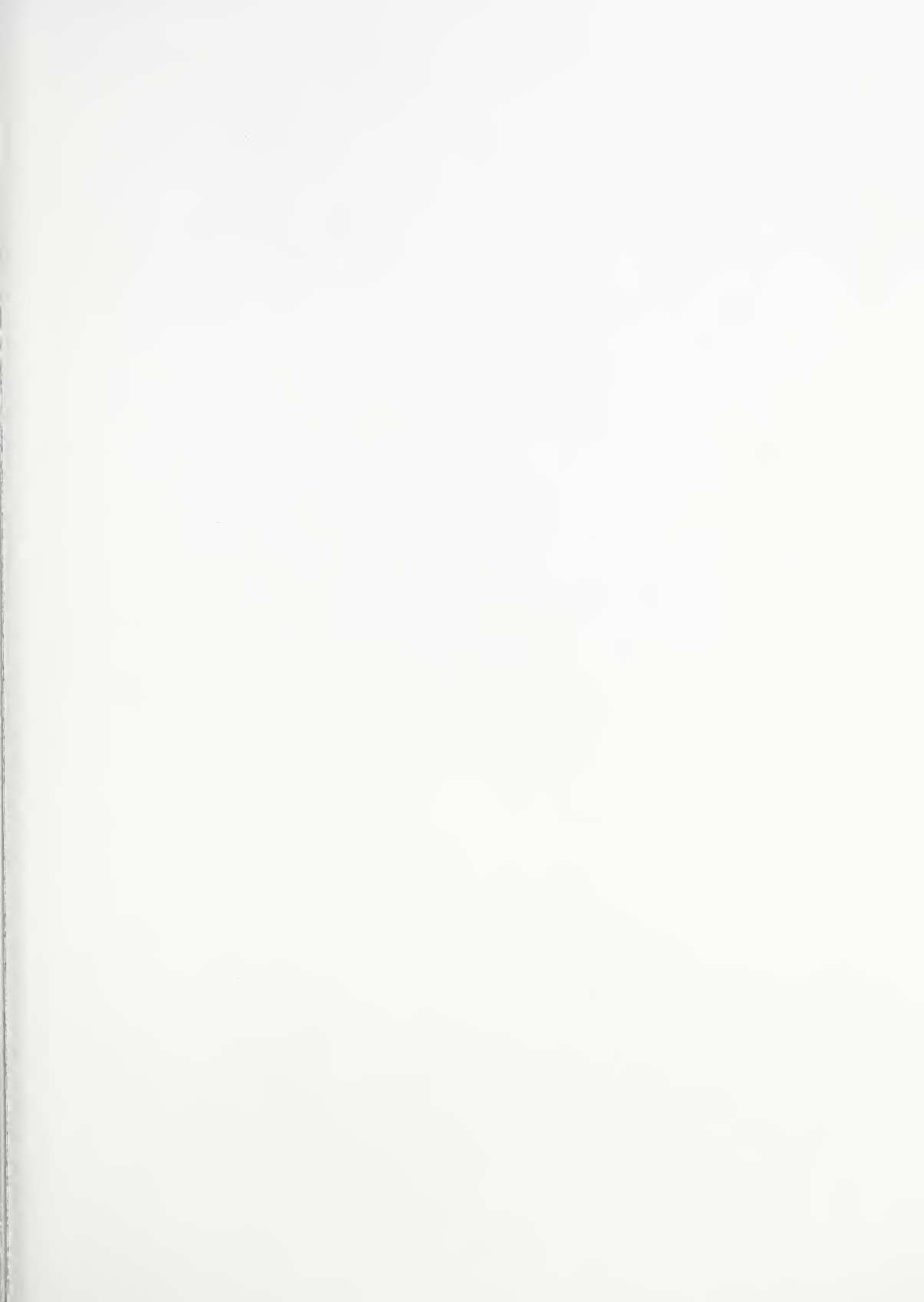
¹The purpose of this table is to show the receipts and disbursements for major financing transactions related to ministry programs, or administered by ministries, in order to fully disclose the government's financial transactions and provide documentation for the *Supply Act* which authorizes these transactions. Financing transactions do not affect operating revenue or expenditure or change the net equity of the province. The exception would be concessionary loans. Concessionary loans are those granted at an interest rate less than market rate. The present value of the difference is considered as a grant and an expense of the period. They do, however, change the composition of the province's assets between cash and loans and other investments. As a result, they either increase or decrease the government's cash or borrowing requirements. Though listed as financing transactions, financial transfers to British Columbia Transit, BC Transportation Financing Authority and Forest Renewal BC are not included in this schedule. These transactions are reported in the revenue portion of the Statement of Operations as transfers from revenue.

²Receipts represent only the recovery of the original advance, investment or loan principal (disbursements). Interest earned on outstanding advances, investments or loans is credited to the appropriate Special Account or to the main operating account revenue.









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